Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Cenario Fiscal de Medio Prazo</td>
<td>2014-2016</td>
<td>June 2013</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Documento de Fundamentacao</td>
<td>2014</td>
<td>October 3rd, 2013</td>
</tr>
<tr>
<td>Document Type</td>
<td>Title</td>
<td>Year</td>
<td>Date</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>----------------------------------------------------------------------</td>
<td>------</td>
<td>---------------</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Lei do Orçamento</td>
<td>2014</td>
<td>January 24th, 2014</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Orcamento Cidadao</td>
<td>2014</td>
<td>October 3rd, 2013</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>Relatorio de Execucao do Orçamento do Estado</td>
<td>2014</td>
<td>15th May, 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>Balanco Semestral do PES - Janeiro a Junho</td>
<td>2013</td>
<td>September 9th, 2013</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>Conta Geral do Estado</td>
<td>2012</td>
<td>April 21st, 2014</td>
</tr>
<tr>
<td>Audit Report</td>
<td>Relatorio Parecer sobre a Conta Geral do Estado</td>
<td>2012</td>
<td>April, 2014</td>
</tr>
</tbody>
</table>

**Sources:** Relevant laws: 1. The 1990 Constitution of the Republic, Chapter 4 Article 130. 2. Law no. 09/2002 of 12 February, SISTAFE Law: establishes and harmonizes rules and procedures for planning, management, execution and control of public finances in order to allow their effective and efficient use, as well as to produce information in a integrated and timely way, regarding the financial administration of the State’s bodies and institutions. 3. Decree No. 23/2004, of 20 August: Approves the Regulation for the State Financial Administration System - SISTAFE. 4. Decree 15/2010, of 24 May: Public Works Contract Regulation, Supply of Goods and Services to the State.

**Comments:** 1. Supporting EBP Document - 2014 Economic and Social Plan: The publication is made public by government in September as a proposal. the final document is approved in December by parliament, alongside the budget. 2. Executive’s Budget Proposal (EBP) is made public by government in September as a proposal. 3. Enacted Budget is approved in December by parliament. 4. The Year-End Report for 2012 is not available for the public in soft copy. 5. The published Citizens Budget refers to the budget proposal. Citizens Budget for the enacted budget is not produced due lack of resources according to the National Budget Directorate.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Comments:** The Balanco Semestral do PES (January to June, 2013) indicated above is a mid-year review of the Economic and Social Plan of the Government. This document was available on time (September 9, 2013) but it is not a mid-year review of the budget. Some of the elements of the mid-year review of the budget are presented in the budget execution report of the second quarter (REO Jan to Jun, 2013). Other relevant law is the Law 26/2009 that regulates the Section of the Administrative Tribunal in charge of auditing public revenue and expenditure (equivalent to the Supreme Audit Institution, SAI). The attachments should also include the 2014 budget proposal, the budget execution report of the first quarter 2014 and the audit report of the SAI for the 2012 year-end financial statements report.

**RESEARCHER’S RESPONSE**

After careful review of the RELATÓRIO DE EXECUÇÃO DO ORÇAMENTO DO ESTADO ANO 2013 JANEIRO A JUNHO, this document does not have updated macroeconomic forecast nor updated expenditure and revenue estimates.

### Table 2a. Details about Availability

| Mozambique |
|---|---|---|---|---|
| Budget Documents | Pre-Budget Statement | Executive’s Budget Proposal | Enacted Budget | Citizens Budget |
| Is it produced at all? | ☐ Yes | ☐ Yes | ☐ Yes | ☐ Yes |
| Is it produced for internal purposes only? | ☐ Yes | ☐ Yes | ☐ Yes | ☐ Yes |
| Is it published too late compared to the accepted timeframe? | ☐ Yes | ☐ Yes | ☐ Yes | ☐ Yes |
| Is it available to the public in hard copy, with charge? | ☐ Yes | ☐ Yes | ☐ Yes | ☐ Yes |
| Is it available to the public in hard copy, NO charge? | ☐ Yes | ☐ Yes | ☐ Yes | ☐ Yes |
| Is it available to the public in soft copy, with charge? | ☐ Yes | ☐ Yes | ☐ Yes | ☐ Yes |
| Is it available to the public in soft copy, NO charge? | ☐ Yes | ☐ Yes | ☐ Yes | ☐ Yes |
| Is it available to the public online? | ☐ Yes | ☐ Yes | ☐ Yes | ☐ Yes |

If available online, provide internet/URL address:


The 2014 Executive’s Budget Proposal was available on line to the public in relevant time (i.e. when it was being discussed for approval by the Parliament, right after the submission of the proposal and until the budget approved was enacted).
Sources: 1. The Executive Budget Proposal is only available online until it is approved by the parliament. When the Enacted Budget goes online the budget proposal is removed from the government website.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Comments: The 2014 Executive’s Budget Proposal was available on line to the public in relevant time (i.e. when it was being discussed for approval by the Parliament, right after the submission of the proposal and until the budget approved was enacted).

Table 2b. Details about Availability

<table>
<thead>
<tr>
<th>Mozambique</th>
<th>Budget Documents</th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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<td></td>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>
Is it machine readable? [only for electronic copies]
- Yes
- No

Is there a "citizens version" of the budget document?
- Yes
- No


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT
After careful review of the RELATÓRIO DE EXECUÇÃO DO ORÇAMENTO DO ESTADO ANO 2013 JANEIRO A JUNHO, this document does not have updated macroeconomic forecast nor updated expenditure and revenue estimates.

Table 3. When Are the Key Budget Documents Made Available to the Public?

Mozambique

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?
- 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?
- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature

Enacted Budget: When is the Enacted Budget made available to the public?
<table>
<thead>
<tr>
<th>Time Period</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Two weeks or less</td>
<td>After the budget has been enacted</td>
</tr>
<tr>
<td>Between two weeks and six weeks</td>
<td>After the budget has been enacted</td>
</tr>
<tr>
<td>More than six weeks, but less than three months</td>
<td>After the budget has been enacted</td>
</tr>
<tr>
<td>Does not release to the public</td>
<td>After the budget has been enacted</td>
</tr>
</tbody>
</table>

**In-Year Report: When are In-Year Reports made available to the public?**

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least every month</td>
<td>And within one month of the period covered</td>
</tr>
<tr>
<td>At least every quarter</td>
<td>And within three months of the period covered</td>
</tr>
<tr>
<td>At least semi-annually</td>
<td>And within three months of the period covered</td>
</tr>
<tr>
<td>Does not release to the public</td>
<td></td>
</tr>
</tbody>
</table>

**Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?**

<table>
<thead>
<tr>
<th>Time Frame</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Six weeks or less</td>
<td>After the mid-point</td>
</tr>
<tr>
<td>Nine weeks or less</td>
<td>But more than six weeks, after the mid-point</td>
</tr>
<tr>
<td>More than nine weeks</td>
<td>But less than three months, after the mid-point</td>
</tr>
<tr>
<td>Does not release to the public</td>
<td>After the mid-point</td>
</tr>
</tbody>
</table>

**Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?**

<table>
<thead>
<tr>
<th>Time Frame</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Six months or less</td>
<td>After the end of the budget year</td>
</tr>
<tr>
<td>Nine months or less</td>
<td>But more than 6 months, after the end of the budget year</td>
</tr>
<tr>
<td>More than nine months</td>
<td>But within 12 months, after the end of the budget year</td>
</tr>
<tr>
<td>Does not release to the public</td>
<td>After the end of the budget year</td>
</tr>
</tbody>
</table>

**Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?**

<table>
<thead>
<tr>
<th>Time Frame</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Six months or less</td>
<td>After the end of the budget year</td>
</tr>
<tr>
<td>12 months or less</td>
<td>But more than 6 months, after the end of the budget year</td>
</tr>
<tr>
<td>More than 12 months</td>
<td>But within 18 months, after the end of the budget year</td>
</tr>
<tr>
<td>Does not release to the public</td>
<td>After the end of the budget year</td>
</tr>
</tbody>
</table>

**Sources:** According Article 50 of Law 9/2002 (deadlines): 1. The Government shall present the State General Account to the Assembly of the Republic and to the Administrative Tribunal until the 31 May of the year following the one that the mentioned account refers to. 2. The report and the opinion of the Administrative Tribunal regarding the State General Account shall be sent to the Assembly of the Republic up until 30 November of the year following the one that the State General Account refers to. 3. The Assembly of the Republic assesses and approves the State General Account in the session following the delivery of the Report and Assessment by the Administrative Tribunal. Source: [http://www.dno.gov.mz/docs/legislacao_interna/Lei_9_de_12_Fev_2002_SISTAFE.pdf](http://www.dno.gov.mz/docs/legislacao_interna/Lei_9_de_12_Fev_2002_SISTAFE.pdf)

**Comments:** In practical terms, the government has not followed what is set in the law regarding the deadlines.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The legislation does not provide clear deadlines on when the key budget documents need to be made available to the public. The Government has broadly respected the legal delays.
## Table 4. General Questions

### Mozambique

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
<th>Additional Information</th>
</tr>
</thead>
</table>
| Is there a website or web portal for government fiscal information?       | Yes | No | 1. [http://www.dno.gov.mz](http://www.dno.gov.mz/#nogo)  
| Is there a law (or laws) guiding public financial management?              | Yes | No | 1. [http://www.dno.gov.mz](http://www.dno.gov.mz/#nogo)  


**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Comments:** There are no relevant laws regulating access to information, transparency and citizens participation. The new law on public access to information which forces public agencies and private entities that develop activities in the public interest to provide information when requested by citizens, was only approved by November 2014. The SISTAFE Law 9/2012 guides public financial management.

**RESEARCHER’S RESPONSE**

The approval of the first Multiparty Constitution in November 1990 confirmed the already suspected reformist pretenses. Hence, there was the need to renegotiate the State in order to bring it closer to the citizen through the approval of legal packages which allow the
Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

Mozambique

A.

Score: 100

Sources: The information that supports the answer can be found at the following link:
Comments: The EBP documents (executive budget proposal) are available only in hard copy. The soft copy (online) was removed from the government website after the Enacted Budget was made available. The sources cited in the following questions are from the Enacted Budget, which is almost completely identical to the EBP.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

---

002. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Mozambique

A.

Score: 100


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

---

003. If the Executive’s Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

A. Yes, the functional classification is compatible with international standards.
B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Mozambique

B.

Score: 0


Comments: The information on functional classification is not sufficiently detailed to satisfy international standards. Only 6 general categories are presented, with no explanation as to how these are translated into the COFOG system. Furthermore, the information is made available only as a percentage of total expenditure. In 2012, the 10 main COFOG functions were detailed and included amounts, not only percentages. A informação sobre a classificação funcional não é suficientemente detalhada para obedecer aos padrões internacionais. Só 6 categorias gerais são apresentadas, sem explicação de como estas se traduzem para o padrão COFOG. Para além disso, a informação é disponibilizada só como porcentagem da despesa total. Em 2012, as 10 funções principais COFOG vinham detalhadas e com montantes, não só porcentagens.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Mozambique

A.

Score: 100

Sources: The information that supports the answer is present at the following link: http://www.dno.gov.mz/docs/OE2014/OE2014_APROVADO_II/Mapas%20Integrantes%20da%20Lei%20AR%20-%20CPO%20-%20Finalissimo/Integrantes%20da%20Lei/IntegrantesLei_MapaF_CENTRAL.pdf and maps G and H

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Mozambique

A. Score: 100


Comments: The economic classification of expenditure is compatible with international standards.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

006. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, programs accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).

Mozambique

A. Score: 100

Comments: The state budget is formulated according to a program structure, therefore all expenditures are associated to a specific program.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
D. No, multi-year expenditure estimates are not presented by any expenditure classification.
E. Not applicable/other (please comment).

Mozambique

Score: 0


Comments: The document with background information on the 2014 State Budget does not contain estimates of future expenditures.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.
B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

D. No, multi-year estimates for programs are not presented.

E. Not applicable/other (please comment).

Mozambique

D.
Score: 0


Comments: The document providing the background for the 2014 State Budget does not contain future expenditure estimates.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

D. No, individual sources of tax revenue are not presented.

E. Not applicable/other (please comment).

Mozambique

A.
Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
010. Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
D. No, individual sources of non-tax revenue are not presented.
E. Not applicable/other (please comment).

Mozambique

A. Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

011. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.
B. No, multi-year estimates of revenue are not presented by category.
C. Not applicable/other (please

Mozambique

A. Score: 100

012. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

D. No, multi-year estimates for individual sources of revenue are not presented.

E. Not applicable/other (please comment).

Mozambique

D.

Score: 0


Comments: Information is provided only by broad revenue category, not by individual sources.
013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Mozambique

Score: 67


Comments: Interest payments: page 28 Net new borrowing: page 40 No information on total government debt

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Mozambique

B.

Score: 67

Sources: Table 2. Macroeconomic Assumptions, Page 10:

Comments: In the indicated table information regarding interest rates is missing. However, because it has other available pieces of information, the answer is 'b'.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.
016. Does the Executive’s Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Mozambique

D.

Score: 0


Comments: There is no type of sensitivity analyses in the document.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Sensitivity analysis are undertaken, but they are not included in the budget proposal and they are not published.

017. Does the Executive’s Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

Mozambique
018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.
D. No, information that shows how new policy proposals affect revenues is not presented.
E. Not applicable/other (please comment).

Mozambique

C.

Score: 33

Comments: The background document for the budget includes a discussion on different taxation policies, however it does not provide much detail nor comprehensiveness.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Mozambique

B. Score: 67


Comments: Information on BY-1 is included only for economic classification.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The expenditure estimates are presented by two of the three expenditure classifications, the functional classification is in page 40 of the supporting budget document of the State Budget - 2014 and economical - page 43 of the supporting budget document of the State Budget - 2014. As estimativas de despesas são apresentados por duas das três classificações de despesas, a classificação funcional- consta da pag. 40 do Documento de Fundamentação do OE-2014 e económica- pag 43 do Documento de Fundamentação do OE-2014).

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: d.

Comments: The revised budget for BY-1 is presented in the economic classification. These are taken as expenditure estimates for BY-1 as the supplementary budget for Y-1 was issued in October of Y. In addition, the budget proposal includes the expenditure actual up to September of BY-1, at aggregate level (total recurrent expenditure and total investment expenditure).

RESEARCHER'S RESPONSE

In page 39 graph 9, the expenditure structure is presented according to the functional classifier, the economical assessment was already supported by table 12 of page 42. We changed the answer to B. Na pag.39, gráfico 9 é apresentada a estrutura da despesa segundo classificador funcional, a classificação econômica já foi sustentada pelo quadro 12 da pagina 42. We changed the answer to B.
020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
D. No, expenditures are not presented by program for BY-1.
E. Not applicable/other (please comment).

Mozambique

D.
Score: 0

Sources: information not available

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
C. Not applicable/other (please comment).

Mozambique

A.
Score: 100


Comments: Original estimates have been updated based on the revised estimates included in a supplementary budget that was approved in October 2013.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

022. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Mozambique

D.

Score: 0


Comments: In the Executive Budget Proposal there is no comparative table 2012-2014 map, there are only tables that compare the revenue and the expenditure in 2012 and 2013 - pages 12 and 14, table 12 and graph 3.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

023. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

D. No, expenditures are not presented by program for BY-2 and prior years.
024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

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).

Mozambique

D.
Score: 0


Comments: None of the tables or information included in the budget proposal refers to actual outcomes for previous years.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Graph 3, in page 14, covers only Jan-Sept BY-1 and actual figures presented are indicative, as they are subject to change.

025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?
026. Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
D. No, individual sources of revenue are not presented for BY-1.
E. Not applicable/other (please comment).

Mozambique

D.

Score: 0


Comments: Only broad categories, not individual sources are presented.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.
027. In the Executive’s Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.
C. Not applicable/other (please comment).

Mozambique

A.
Score: 100


Comments: BY-1 figures have been updated based on revised estimates as part of the supplementary budget that was approved in October 2013.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

028. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.
B. No, revenue estimates for BY-2 and prior years are not presented by category.
C. Not applicable/other (please comment).

Mozambique

B.
Score: 0


Comments: This comparative table does not exist in the Executive Budget Proposal
029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).

Mozambique

D.

Score: 0


Comments: Some information regarding 2012 revenue may be found in the background budget document on page 12, however it only compares with 2013, and does not include information on the individual revenue sources.

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

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).
Mozambique

Score: 0


Comments: No actual data on revenues are presented in the budget proposal documentation.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Table 4 in page 12 covers only Jan-Sept BY-1 and actual figures presented are indicative, as they are subject to change.

031. Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.

B. Yes, the core information is presented for government debt.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).

Mozambique

Score: 33


Comments: The only information available for BY-1 relates to borrowing and interest payments.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
032. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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 government debt are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Mozambique

D.

Score: 0


Comments: No actual data are presented for debt.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

033. Does the Executive’s Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
B. Yes, the core information is presented for all extra-budgetary funds.
C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
D. No, information related to extra-budgetary funds is not presented.
E. Not applicable/other (please comment).

Mozambique

D.
034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.
B. No, central government finances are not presented on a consolidated basis.
C. Not applicable/other (please comment).

Mozambique

B.

Score: 0

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.
E. Not applicable/other (please comment).
Mozambique

Score: 67


Comments: The answer is 'b' because the information regarding the transfers is presented in the State Budget tables such as Tables L and M, however with no narrative description in the background budget document.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Mozambique

Score: 33


Comments: In the background budget document, on pages 29, 30 and 31, there is some information on social protection of citizens and of vulnerable groups. In these pages, social programs and their respective budget impacts are presented, including information on subsidies for basic need products.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** The budget is also presented by geographical classification, which shows how expenditures are distributed according to geographic provinces and districts. Expenditures at geographical level are distributed by economic and administrative classifications and by programs of expenditure. Maps E to K.

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**RESEARCHER’S RESPONSE**

The comment that the budget is also presented by geographical classification (provinces and districts) is correct. We changed the answer to C. É correcto o comentário de que o orçamento também é apresentado pela classificação geográfica (provincias e distritos). We changed the answer to C.

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**037. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?**

**A.** Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

**B.** Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

**C.** Yes, estimates of some but not all transfers to public corporations are presented.

**D.** No, estimates of transfers to public corporations are not presented.

**E.** Not applicable/other (please comment).

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**Mozambique**

**D.**

**Score:** 0


**Comments:** Information present in this document is not detailed regarding how much of the global amount the government allocates to public corporations in a disaggregated way. The information on transfers to public corporations is not present in the budget document, because the state does this through subsidies to corporations for covering eventual operating deficits or through financial operations for capital increases.

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**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The information on public corporations is present in the informative attachments referring to the proposal to be approved by the Assembly of the Republic. A informação sobre as Empresas Públicas consta dos anexos informativos referentes a proposta a ser aprovada pela Assembleia da República.

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**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The transfers to public corporations are included in the subsidies line, together with other subsidies provided. There is no detail by public corporation or by total transfers made to all public corporations.
038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
B. Yes, the core information is presented for all quasi-fiscal activities.
C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
D. No, information related to quasi-fiscal activities is not presented.
E. Not applicable/other (please comment).

Mozambique
D.
Score: 0


Comments: This information is not present in the budget document

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

Mozambique
D.
Score: 0
040. Does the Executive’s Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.
D. No, information related to nonfinancial assets is not presented.
E. Not applicable/other (please comment).

Mozambique

Score: 0

Sources: Information not available.

041. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all expenditure arrears are presented.
D. No, estimates of expenditure arrears are not presented.
E. Not applicable/other (please comment).
Mozambique

C.

Score: 33


Comments: The budget proposal presents part of the information on expenditure arrears for previous years, however a big part of the arrears are paid by appropriations from the current year, as if these were expenditures belonging to that year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: VAT was registered in a gross basis in 2014 budget and there were important VAT reimbursement arrears accumulated from previous years. The stock of VAT arrears was not included in the "exercicios findos" budgetary line mentioned above.

042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.

B. Yes, the core information is presented for all contingent liabilities.

C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).

Mozambique

D.

Score: 0


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: d.

Comments: None of the three core components were included in the 2014 budget proposal, although the budget law (Art. 11) set the maximum guarantee that was authorized for the year. There is no quantitative estimate of the current liabilities nor an assessment of the likelihood of the contingencies occurring. Thus, very little information related to contingent liabilities is presented, and it excludes all three core components. This is a major issue in Mozambique as, in 2013, the State issued a public guarantee for USD 850 million that was later reduced to USD 500 million (USD 350 million where incorporated in 2014 budget for being considered quasi-fiscal activities). This guarantee was well above the limit authorized by law.

RESEARCHER'S RESPONSE
I agree that D is the correct answer. Concordo que D seja a resposta correcta.

043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Mozambique

D. Score: 0

Sources: Information not available.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?
A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Mozambique

Score: 0


Comments: The information on external financing sources is presented but not disaggregated by cash or in-kind, nor detailed with regard to the financing sources (country or agency). The budget document only provides information regarding grants and their disaggregation, and regarding loans and their disaggregation.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

045. Does the Executive’s Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.

B. Yes, the core information is presented for all tax expenditures.

C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

Mozambique

Score: 0


Comments: Information on tax expenditures is not present in the budget proposal.
046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all earmarked revenues are presented.

D. No, estimates of earmarked revenues are not presented.

E. Not applicable/other (please comment).

Mozambique

B. Score: 67


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The narrative included in the budget proposal (page 13 and 22, table 5) only provides for the annual amount of the earmarked revenue in nominal terms and in percentage of GDP, and does not discuss the earmarks.

RESEARCHER'S RESPONSE

The answer must be A, in the supporting budget document there is a narrative justifying the registered amounts. It may not be thorough but there is an interpretation of table 5, mainly in page 22. For example, in page 22 the government justifies the raise verified in the current revenue group, the fiscal revenues, an increase in 2,2pp to the 2013 GDP as being a contribution made by the corporations (IRPC) and of the income tax of capital gains coming from the sale of shares from multinational corporations, corresponding to the sale of 20% of Area 4 of the Bacia do Rovuma of the natural gas reserves. A resposta deve ser A, no documento fundamentação existe uma narrativa justificando os valores inscritos. Poderá não ser exaustiva mas existe uma interpretação da tabela 5, principalmente na página 22. Por exemplo na Pagina 22 o governo justifica que o aumento verificado no grupo das Receitas Correntes, as Receitas Fiscais, um incremento em 2,2pp face ao PIB de 2013 como sendo uma contribuição feita pelas empresas (IRPC) e da tributação do rendimento de mais-valias provenientes da venda de acções de empresas multinacionais, correspondente a alienação de 20% da Área 4 da Bacia do Rovuma de reservas de gás natural.
IBP COMMENT
After careful review of the documents, the Peer Reviewer is correct. The document doesn't explain what the earmarked revenue is utilized for. IBP decided to change the answer to B.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
E. Not applicable/other (please comment).

Mozambique

Score: 67


Comments: This information may be found in the tables annexed to the proposal - Tables D and E (central, provincial and district). These tables show the link from the government's 5-year program (PQG) to the actions (activities and projects) associated to these programs. In other words, one can see in these tables how much was budgeted for each of the PQG central objectives and the detail of how much was budgeted for each program within these goals, however this information does not include an analytical discussion.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?
A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

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**Mozambique**

**D.**

**Score:** 0

**Sources:** Information not available.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?**

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

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**Mozambique**

**C.**

**Score:** 33


**Comments:** Some information is provided on planned recruitment for key sectors like health, education and justice.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on results are not presented.
E. Not applicable/other (please comment).

Mozambique

A.

Score: 100


Comments: Non-financial data regarding the results is included in the Economic and Social Plan, which is presented and approved together with the State Budget. The Economic and Social Plan (PES) includes products, goals and beneficiaries for all the government programs.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
E. Not applicable/other (please comment).

Mozambique
A. Score: 100


Comments: The PES includes indicators and goals for all the government programs.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

Mozambique

B.

Score: 67


Comments: This information is present in the background budget document where social protection programs and their respective budget are indicated, alongside expenditures in priority sectors. The narrative part is very limited.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
053. Does the executive release to the public its timetable for formulating 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 whatever central government agency is in charge of coordinating the budget’s formulation)?

A. Yes, a detailed timetable is released to the public.
B. Yes, a timetable is released, but some details are excluded.
C. Yes, a timetable is released, but it lacks important details.
D. No, a timetable is not issued to the public.
E. Not applicable/other (please comment).

Mozambique

D.
Score: 0

Sources: N/A

Comments: The information regarding methodologies and guidelines for the formulation of the State Budget proposals is made available on the DNO page, however this does not include a calendar of the process for the elaboration of proposals. This information arrives to the sectors via letters and other forms of communication.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

**Mozambique**

**B.**

**Score:** 67


**Comments:** The CFMP 2014-2016 provides data on all of the core elements excluding interest rates, but including a number of other relevant macroeconomic variables (price of agricultural goods and oil, balance of payments, etc.)

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** c.

**Comments:** The CFMP 2014-2016 does not provide information on the interest rates which is a core element.

**RESEARCHER’S RESPONSE**

I agree with the peer reviewer’s comment that the 2014-2016 CFPMP does not present data on interest rates but it does present data regarding the expenditures associated to the debt service. We changed the answer to B. Conordo com o comentário do peer reviewer de que o CFPMP 2014-2016 nao apresenta dados sobre taxas de juro mas apresenta sobre os encargos associados ao serviço da dívida. We changed the answer to B.

055. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.

B. Yes, the core information is presented for the government’s expenditure policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government’s expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

**Mozambique**

**A.**

**Score:** 100
056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

B. Yes, the core information is presented for the government's revenue policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Mozambique

B. Score: 67

Comments: A discussion on revenue policies alongside revenue projections is included in the CFMP, even though it lacks detail.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The answer shall be B, in the 2014-2016 CDMP one can find the discussion regarding the priority areas/programs and available resources. For instance, the expenditure with the Strategic Program for Urban Poverty Reduction (PERPU 2011-2014) is transcribed in the document, in the chapter referring to available resources (page 21) and in the chapter referring to resource allocation criteria (page 26). A resposta
será B, no CDMP 2014-2016 pode-se encontrar a discussão sobre áreas/programas prioritários e envelopes de recursos. Por exemplo a despesa com Programa Estratégico para Redução da Pobreza Urbana (PERPU 2011 – 2014) vem transcrito no documento, no capítulo referente a envelope de recursos (pag 21) e no capítulo referente a Critérios de Afectação de Recursos (pag 26).

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are presented.
E. Not applicable/other (please comment).

Mozambique

C.

Score: 33


Comments: The answer is ‘c’ because the document features only part of the information, related to debt-related expenditures. There is some information on External Loans (page 24), but no detailed data regarding debt or total loans.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Information on the interest payments on the outstanding debt for the upcoming budget year is included in the Pre-Budget Statement (CFMP).

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).
059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Mozambique

A. Score: 100


Comments: The approved budget presents the expenditure in the aforementioned classifications.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Expenditures are presented by functional classification in the budget proposal based on six broad functional categories, and expressed only as a percentage of total expenditure (see 002). None of the tables included in / or annexed to the budget distribute the expenditure by the functional classification in nominal terms or / and with additional detail.

RESEARCHER’S RESPONSE
We believe in criteria A, the State Budget presents three classifications, either in Law and in the Law central level accompaniments. Somos
060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Enacted Budget does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Mozambique

A. Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.
B. No, the Enacted Budget does not present revenue estimates by category.
C. Not applicable/other (please comment).

Mozambique

A. Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Enacted Budget does not present individual sources of revenue.

E. Not applicable/other (please comment).

Mozambique

A.

Score: 100


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: I am not qualified to judge this indicator.

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Mozambique

C.

Score: 33
GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The 2014 Enacted Budget presents only one estimate related to government borrowing and debt, which is the interest payments on the outstanding debt for the budget year. There is no information on the amount of net new borrowing required during the budget year and on the total debt outstanding at the end of the budget year.

RESEARCHER'S RESPONSE

I agree with criteria C, if we look at the supporting budget document and criteria C, if we have to agree with the peer reviewer which in the approved State Budget does not present the amounts of the necessary loans and information on the amount referring to the public debt. Concordo com o critério C, se olharmos para o documento de fundamentação e critério C se tivermos que concordar com o peer reviewer que no Orçamento de Estado aprovado não apresenta os valores de empréstimos necessarios e informação do valor referente a dívida publica.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.
C. The Citizens Budget provides information, but it excludes some core elements.
D. The Citizens Budget is not published.
E. Not applicable/other (please comment).

Mozambique

A

Score: 100

Comments: The Citizen Budget is available on the DNO page. This document presents, in a simple and didactic way, firstly the basic budget contents, lists some actions that have a direct impact on citizen's lives and ends with a small glossary where the definition of some concepts used in the budget is included, for instance: what is a budget deficit?? etc. Total revenues and expenditures: Page 2 Policy initiatives: Page 3-4 Macroeconomic assumptions: Page 1-2 The document does not include contacts, but several other elements that justify the answer.
065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
C. A Citizens Budget is disseminated only by using one means of dissemination.
D. A Citizens Budget is not published.
E. Not applicable/other (please comment).

Mozambique

B.

Score: 67


Comments: The Citizens Budget is disseminated widely through tools such as posters and internet.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
E. Not applicable/other (please comment).

Mozambique

D.
Score: 0


Comments: The Citizens Budget is done without public consultation, meaning that it is elaborated based on public officials' opinion regarding which key aspects should be included which may interest or please citizens.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
B. A citizens version of budget documents is published for at least two of the four stages of the budget process.
C. A citizens version of budget documents is published for at least one stage of the budget process.
D. No citizens version of budget documents is published.
E. Not applicable/other (please comment).

Mozambique

C.
Score: 33

Sources: [http://www.dno.gov.mz/#nogo](http://www.dno.gov.mz/#nogo)

Comments: The Citizens Budget is only published after the approval and enactment of the State Budget law.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Mozambique

A. Score: 100


Comments: The report presents the information according to all of the aforementioned classifications.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Administrative classification - Mapas IV-3, V-2 and V-3. There is no overview or aggregated table by main category of the administrative classification, only detailed information distinguishing by current vs capital expenditure and by source of financing (internal vs external). Economic classification - Mapa III-1 Functional classification - Mapa III-2

069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

Mozambique

C. Score: 33
070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.
B. No, comparisons are not made for expenditures presented in the In-Year Reports.
C. Not applicable/other (please comment).

Mozambique

A. Score: 100

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.
B. No, In-Year Reports do not present actual revenue by category.

C. Not applicable/other (please comment).

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**Mozambique**

**A.**

**Score:** 100


**Comments:** Table 3 page 12

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Map I Mapa I

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**072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

D. No, In-Year Reports do not present individual sources of actual revenue.

E. Not applicable/other (please comment).

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**Mozambique**

**B.**

**Score:** 67


**Comments:** Table I page 40 does not cover all individual revenue sources.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** a.
073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.
B. No, comparisons are not made for revenues presented in the In-Year Reports.
C. Not applicable/other (please comment).

Mozambique

A.
Score: 100


Comments: Table 2 page 10

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Mozambique

B.
Score: 67


Comments: The information can be found in the document as follows: Page 16 (deficit financing) Page 20 table 10 (debt burden) There is no information on the total government debt.
GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: c.

Comments: The In-Year REO report for the 1st quarter of 2014 presents estimates related to actual interest payments to-date on the outstanding debt. Table 10, page 19. It also presents new borrowing in Table 7, page 16, and debt amortization on Table 24, page 33. The report does not include information on the central government’s total debt burden.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Mozambique

C.

Score: 33


Comments: The document only contains some information on domestic vs external borrowing (page 33) and debt repayments (page 34)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Mozambique

Score: 0

Sources: The 2013 half-yearly report on the Economic and Social Plan was produced by the MPD, however it was not possible to access it during the research period.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Mozambique

Score: 0

Sources: The 2013 half-yearly report on the Economic and Social Plan was produced by the MPD, however it was not possible to access it during the research period.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.
078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Mozambique

D.

Score: 0

Sources: The 2013 half-yearly report on the Economic and Social Plan was produced by the MPD, however it was not possible to access it during the research period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Despite the GDP balance sheet not being available, it includes expenditure estimates by economic classification. Embora não estivesse disponível o balanço do PES, inclui estimativas de despesa por classificação económica.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE

The document was not available as per the methodology.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Mozambique
080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Mozambique

Score: 0

 Sources: The 2013 half-yearly report on the Economic and Social Plan was produced by the MPD, however it was not possible to access it during the research period.

 GOVERNMENT REVIEWER
 Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
 Comments: Despite not being available, this information is included in the GDP balance sheet. Embora não estivesse diponível, esta informação está incluída no balanço do PES.

 PEER REVIEWER
 Opinion: Yes, I agree with the score and have no comments to add.
 Suggested Answer: c.
081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.
B. No, the Mid-Year Review does not present revenue estimates by category.
C. Not applicable/other (please comment).

Mozambique

B.

Score: 0

Sources: The 2013 half-yearly report on the Economic and Social Plan was produced by the MPD, however it was not possible to access it during the research period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Despite not being available, this information is included in the GDP balance sheet. Embora não estivesse diponível, esta informação está incluida no balanço do PES.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: a.

RESEARCHER'S RESPONSE

The document was not available as per the methodology.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.
E. Not applicable/other (please comment).

Mozambique

D.
Score: 0

Sources: The 2013 half-yearly report on the Economic and Social Plan was produced by the MPD, however it was not possible to access it during the research period.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Despite not being available, this information is included in the GDP balance sheet. Embora não estivesse disponível, esta informação está incluída no balanço do PES.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER'S RESPONSE
The document was not available as per the methodology.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Mozambique

D.

Score: 0

Sources: The 2013 half-yearly report on the Economic and Social Plan was produced by the MPD, however it was not possible to access it during the research period.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Mozambique

D. Score: 0

Sources: Both the 2012 and 2013 CGE were published too late to be considered for this Survey. The 2012 CGE was only published in April 2014, beyond the maximum time limit for Year-End Reports. The 2013 CGE was published in July 2014, after the closing of the Survey research period.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Mozambique

D. Score: 0
Sources: Both the 2012 and 2013 CGE were published too late to be considered for this Survey. The 2012 CGE was only published in April 2014, beyond the maximum time limit for Year-End Reports. The 2013 CGE was published in July 2014, after the closing of the Survey research period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Year-End Report does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Mozambique

D.

Score: 0

Sources: Both the 2012 and 2013 CGE were published too late to be considered for this Survey. The 2012 CGE was only published in April 2014, beyond the maximum time limit for Year-End Reports. The 2013 CGE was published in July 2014, after the closing of the Survey research period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
E. Not applicable/other (please comment).

Mozambique

D.
Score: 0

Sources: Both the 2012 and 2013 CGE were published too late to be considered for this Survey. The 2012 CGE was only published in April 2014, beyond the maximum time limit for Year-End Reports. The 2013 CGE was published in July 2014, after the closing of the Survey research period.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.
B. No, the Year-End Report does not present revenue estimates by category.
C. Not applicable/other (please comment).

Mozambique

B.
Score: 0

Sources: Both the 2012 and 2013 CGE were published too late to be considered for this Survey. The 2012 CGE was only published in April 2014, beyond the maximum time limit for Year-End Reports. The 2013 CGE was published in July 2014, after the closing of the Survey research period.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Apresenta-se a informação da receita de acordo com o classificação económica da mesma.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
A. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Year-End Report does not present individual sources of revenue.

E. Not applicable/other (please comment).

Mozambique

D. Score: 0

Sources: Both the 2012 and 2013 CGE were published too late to be considered for this Survey. The 2012 CGE was only published in April 2014, beyond the maximum time limit for Year-End Reports. The 2013 CGE was published in July 2014, after the closing of the Survey research period.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Mozambique

D. Score: 0

Sources: Both the 2012 and 2013 CGE were published too late to be considered for this Survey. The 2012 CGE was only published in April 2014, beyond the maximum time limit for Year-End Reports. The 2013 CGE was published in July 2014, after the closing of the Survey research period.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Mozambique

D. Score: 0

Sources: Both the 2012 and 2013 CGE were published too late to be considered for this Survey. The 2012 CGE was only published in April 2014, beyond the maximum time limit for Year-End Reports. The 2013 CGE was published in July 2014, after the closing of the Survey research period.
E. Not applicable/other (please comment).

Mozambique

D.

Score: 0

Sources: Both the 2012 and 2013 CGE were published too late to be considered for this Survey. The 2012 CGE was only published in April 2014, beyond the maximum time limit for Year-End Reports. The 2013 CGE was published in July 2014, after the closing of the Survey research period.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Mozambique

D.

Score: 0

Sources: Both the 2012 and 2013 CGE were published too late to be considered for this Survey. The 2012 CGE was only published in April 2014, beyond the maximum time limit for Year-End Reports. The 2013 CGE was published in July 2014, after the closing of the Survey research period.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Mozambique

Score: 0

Sources: Both the 2012 and 2013 CGE were published too late to be considered for this Survey. The 2012 CGE was only published in April 2014, beyond the maximum time limit for Year-End Reports. The 2013 CGE was published in July 2014, after the closing of the Survey research period.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).
Mozambique

Score: 0

Sources: Both the 2012 and 2013 CGE were published too late to be considered for this Survey. The 2012 CGE was only published in April 2014, beyond the maximum time limit for Year-End Reports. The 2013 CGE was published in July 2014, after the closing of the Survey research period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.
B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.
C. Not applicable/other (please comment).

Mozambique

Score: 0

Sources: Both the 2012 and 2013 CGE were published too late to be considered for this Survey. The 2012 CGE was only published in April 2014, beyond the maximum time limit for Year-End Reports. The 2013 CGE was published in July 2014, after the closing of the Survey research period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
B. The SAI has conducted two of the three types of audits, and made them available to the public.
C. The SAI has conducted one of the three types of audits, and made them available to the public.
D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

Mozambique

B. Score: 67

Sources: [http://www.ta.gov.mz/article.php3?id_article=133](http://www.ta.gov.mz/article.php3?id_article=133)

Comments: The answer is ‘b’ because the Administrative Tribunal does not conduct performance audits.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI’s mandate have been audited.

B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI’s mandate have been audited.

C. Expenditures representing less than two-thirds of expenditures within the SAI’s mandate have been audited.

D. No expenditures have been audited.

E. Not applicable/other (please comment).

Mozambique

C. Score: 33

Sources: [http://www.ta.gov.mz/article.php3?id_article=133](http://www.ta.gov.mz/article.php3?id_article=133)

Comments: Given the scarcity of means and resources and the country’s territorial extension, the Administrative Tribunal does not have the conditions to audit all of the state’s institutions. Audit are therefore made by samples, justifying answer ‘c’.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.
B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
D. No extra-budgetary funds have been audited.
E. Not applicable/other (please comment).

Mozambique

D.
Score: 0

Sources: http://www.ta.gov.mz/article.php3?id_article=133

Comments: The SAI does not audit extra-budgetary funds.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
B. No, the annual Audit Report(s) does not include an executive summary.
C. Not applicable/other (please comment).

Mozambique

B.
Score: 0

Sources: http://www.ta.gov.mz/article.php3?id_article=133

Comments: The report does not include an executive summary.

GOVERNMENT REVIEWER
101. 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?

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).

Mozambique

B.

Score: 67


Comments: For example, on pages 4-12 of the 2012 CGE (YER) responses are provided to some of the recommendations made by the SAI on the 2010 CGE (YER).

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
B. Yes, the SAI or legislature reports publicly on most audit recommendations.
C. Yes, the SAI or legislature reports publicly on some audit recommendations.
D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
E. Not applicable/other (please comment).

Mozambique
Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Mozambique

D.

Score: 0

Sources: 1. Law 13/2013 of 12 August, Articles 84 and 86. 2. The chairman of the parliamentary plan and budget was interviewed.
**Comments:** The Assembly of the Republic does not have these specialized services. There is however a technical department that attends to all parliamentary matters, but it does not have the capacity to make detailed analyses on the budget proposals. In the past, in some cases, the Commission hired external consultants.

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

104. **Does the legislature debate budget policy prior to the tabling of the Executive’s Budget Proposal?**

- **A.** Yes, the legislature both debates budget policy prior to the tabling of the Executive’s Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature’s recommendations in the budget.
- **B.** Yes, the legislature both debates budget policy prior to the tabling of the Executive’s Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature’s recommendations in the budget.
- **C.** Yes, the legislature debates budget policy prior to the tabling of the Executive’s Budget Proposal, but the legislature does not approve recommendations for the budget.
- **D.** No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal.
- **E.** Not applicable/other (please comment).

**Mozambique**

**Score:** 0

**Sources:** N/A

**Comments:** The budget proposal is discussed in the Assembly of the Republic following its submission on the 30th of September, there is no debate on behalf of the AR prior to that moment.

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

105. **Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?**

- **A.** Yes, the executive holds consultations with a wide range of legislators.
- **B.** Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.
D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.
E. Not applicable/other (please comment).

Mozambique

A.

Score: 100

Sources: Law 13/2013 of 12 August

Comments: The legislature receives the budget proposal by the 30th of September. This date is set in law and therefore the government is obliged to respect the deadline, and it has always done it. Im sempre foi feito.
107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Mozambique

B. Score: 67


Comments: The 2014 budget was approved by the legislature on 13 December 2013. The legislature normally approves the budget between 10 and 20 of December.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Mozambique

B. Score: 67

Comments: The powers of the legislature regarding the State budget are defined by the Constitution of the Republic in its article 130 and in article 190-192 of the standing rules of the Assembly of the Republic. The legislation is not clear regarding the powers of the legislature in relation to modifying the Executive Budget Proposal, but it does include the power to reject the proposal. Sometimes, if the AR has some comments regarding some of the aspects of the proposal, the executive prepares a revised proposal.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The Assembly of the Republic has the prerogative to propose any alterations on the State Budget Proposal, even if that implies the alteration of the proposed deficit. A Assembleia da República tem a perrogativa de propor quaisquer alterações sobre a proposta do Orçamento do Estado, mesmo que isso implique a alteração do défice proposto.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
I agree with Peer reviewer, the executive body has the legal authority to propose alterations. Concordo com o Peer reviewer, o executivo tem autoridade legal para propor alterações.

IBP COMMENT
IBP decided to change the answer to B to be comparable with other countries with fiscal responsibility laws,

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Mozambique

D.

Score: 0


Comments: The parliament delegates to the executive the power to make budgetary reallocations, as indicated in Art. 8 of the 2014 Budget Law, and Art. 34 of the SISTAFE Law.
110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Mozambique

D. Score: 0


Comments: The parliament delegates to the executive the power to make budgetary reallocations, as indicated in Art. 8 of the 2014 Budget Law, and Art. 34 of the SISTAFE Law.
111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Mozambique

C.

Score: 33


Comments: According to Art. 6 of the 2014 Budget Law, the government is authorized to use “extraordinary resources” to finance the deficit, pay off debt and fund priority investment projects. The executive does not have to seek further inputs or approval from the Legislature after budget approval.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Since the State Budget for 2014, all the revenue collection excess must be approved by the Assembly of the Republic prior to being used. In other words, the Government must submit the budget review proposal for the approval of the Assembly of the Republic. Desde o OE para 2014, todo o excesso de arrecadação de receitas deve ser aprovado pela Assembleia da República antes da sua utilização. Ou seja, o Governo deve submeter a proposta de revisão do Orçamento para a aprovação da Assembleia da República.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).
Mozambique

Score: 100


Comments: The 2013 supplementary budget law was approved on 30th October 2013

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Although the most recent supplemental budget was approved before the funds were payed, it is difficult to confirm that this was done before the funds were executed, specially if we consider as "executed" the public goods and services effectively provided. This is because Mozambique does not register commitment and verification on real time. These registers are only made when payments are to be done. This lack of transparency might create a situation where expenditures are done in real world but not registered in the system (e-SISTAFE), and thus, a supplementary budget or a budget of the following year is used to cover expenditures that, in practice, are already done. However, the magnitude of this problem is unknown (not quantified).

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Mozambique

Score: 0


Comments: Contingency funds are approved alongside other normal budget appropriations and the Assembly of the Republic does not define what the government can or must do with these funds. The Assembly of the Republic approves the global values of the provisions.
114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
E. Not applicable/other (please comment).

Mozambique

D.

Score: 0


Comments: The CPO analyses the opinion of the Administrative Tribunal but it does not hold public hearings to discuss it.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.
B. The SAI has significant discretion, but faces some limitations.
C. The SAI has some discretion, but faces considerable limitations.
D. The SAI has no discretion to decide which audits it wishes to undertake.
E. Not applicable/other (please comment).

Mozambique

B.
116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Mozambique

D.

Score: 0

Sources: http://www.ta.gov.mz/article.php3?id_article=95

Comments: No such system exists.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: No, such system does not exist.
117. 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?

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 he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Mozambique

A. Score: 100


Comments: Art. 21, comma 3) of the SAI Law states that the President of the Administrative Tribunal can be removed from office only based on physical or psychological incapability, or for strong ethical misconduct.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

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, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Mozambique

D. Score: 0
**Section 5. Public Engagement in the Budget Process**

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

- **A.** Yes, clear definitions of all key budget terms are provided.
- **B.** Yes, definitions are provided for all key budget terms, but they are not always clear.
- **C.** Yes, definitions are provided for some but not all key budget terms.
- **D.** No, definitions are not provided.
- **E.** Not applicable/other (please comment).

**Mozambique**

- **Score:** 33


**Comments:** On page 8 of the Citizens Budget, there is a section called "Basic Concepts", which is meant to be a glossary. However, only two terms are explained, i.e., budget deficit and fiscal balance.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?
A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

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**Mozambique**

D. Score: 0

**Sources:** N/A

**Comments:** There are no formal requirements for the government to engage with the public during either budget formulation or execution. However, there are some informal means through sector working groups and other mechanisms for citizen groups to interact with the executive.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** For instance, there are two regular meetings with the Development Observatory (attended by CSO and donor representatives) to discuss the implementation of the Economic and Social Plan (PES). Although the budget is the financial expression of the PES, these meetings mainly discuss planning and monitoring issues.

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121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

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**Mozambique**
122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Mozambique

123. Has the executive established mechanisms to identify the public’s perspective on budget priorities?
124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

Mozambique

D.

Score: 0

Sources: N/A

Comments: No such mechanisms exist.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: No, such mechanisms do not exist.
125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Mozambique

D.

Score: 0

Sources: N/A

Comments: No feedback is provided

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

126. 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.
Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.

Not applicable/other (please comment).

Mozambique

Score: 0

Sources: N/A

Comments: The parliamentary budget committee does not hold public hearings regarding the budget proposal. However, it does receive and support some recommendations coming from different civil society organizations.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

Not applicable/other (please comment).

Mozambique

Score: 0

Sources: N/A

Comments: The parliamentary budget committee does not hold public hearings regarding the budget proposals. They only receive
contributions from different organizations that may have something to say about the Executive Budget Proposal.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.
E. Not applicable/other (please comment).

Mozambique
D.
Score: 0

Sources: N/A

Comments: The parliamentary budget committee does not hold public hearings regarding the State Budget proposal.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
B. Yes, the committees release reports, which include most testimony presented at the hearings.
C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
D. No, the committees do not release reports, or do not hold public hearings.
E. Not applicable/other (please comment).
The parliamentary budget committee only transmits to the government the concerns and/or recommendations coming from different organizations regarding the State Budget proposal.

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

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130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

**A.** Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

**B.** Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

**C.** Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

**D.** No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

**E.** Not applicable/other (please comment).

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**Mozambique**

**D.**

**Score:** 0

**Sources:** N/A

**Comments:** No such mechanisms exist.

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.
131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Mozambique

B.

Score: 0

Sources: N/A

Comments: No such mechanisms exist.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Mozambique

B.

Score: 0

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Mozambique

D.
Score: 0

Sources: N/A

Comments: No reports are issued.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.