Drawing on internationally accepted criteria developed by multilateral organizations, the Open Budget Survey uses 109 equally weighted indicators to measure budget transparency. These indicators assess whether the central government makes eight key budget documents available to the public online in a timely manner and whether these documents present budget information in a comprehensive and useful way.

Each country receives a composite score (out of 100) that determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

What is Comoros’ OBI score in 2017?

<table>
<thead>
<tr>
<th>Document</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>20</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>40</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>60</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>8</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>46</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>8</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>8</td>
</tr>
<tr>
<td>Audit Report</td>
<td>8</td>
</tr>
</tbody>
</table>

Comoros provides the public with scant budget information.

How comprehensive and useful is the information provided in the key budget documents that Comoros publishes?

Comoros’ score of 8 out of 100 is substantially lower than the global average score of 42.
Transparency alone is insufficient for improving governance. Public participation in budgeting is vital to realize the positive outcomes associated with greater budget transparency.

To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

The questions assessing participation in the Open Budget Survey 2017 were revised to align them with the Global Initiative for Fiscal Transparency’s new principles on public participation, which now serve as the basis for widely accepted norms on public participation in national budget processes. Therefore, data on the extent of public participation in budgeting in the Open Budget Survey 2017 cannot be compared directly to data from earlier editions.

How does public participation in Comoros compare to other countries in the region?

Comoros’ score of 0 out of 100 indicates that it provides the public with no opportunities to engage in budget processes. This is lower than the global average score of 12.

To what extent do different institutions in Comoros provide opportunities for public participation?

Key Budget Documents

**Pre-Budget Statement**: discloses the broad parameters of fiscal policies in advance of the Executive’s Budget Proposal; outlines the government’s economic forecast, anticipated revenue, expenditures, and debt.

**Executive’s Budget Proposal**: submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country’s fiscal situation.

**Enacted Budget**: the budget that has been approved by the legislature.

**Citizens Budget**: a simpler and less technical version of the government’s Executive’s Budget Proposal or Enacted Budget, designed to convey key information to the public.

**In-Year Reports**: include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.

**Mid-Year Review**: contains a comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.

**Year-End Report**: describes the situation of the government’s accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget’s policy goals.

**Audit Report**: issued by the supreme audit institution, this document examines the soundness and completeness of the government’s year-end accounts.
How can Comoros improve transparency?
Comoros should prioritize the following actions to improve budget transparency:
- Publish the Pre-Budget Statement, Executive’s Budget Proposal, In-Year Reports, and Audit Report online.

How can Comoros improve participation?
Comoros should prioritize the following actions to improve public participation in its budget process:

- Pilot mechanisms for members of the public and executive branch officials to exchange views on national budget matters during both the formulation of the national budget and the monitoring of its implementation. These mechanisms could build on innovations, such as participatory budgeting and social audits. For examples of such mechanisms, see www.fiscaltransparency.net/mechanisms/.
- Hold legislative hearings on the formulation of the annual budget, during which members of the public or civil society organizations can testify.
- Establish formal mechanisms for the public to assist the supreme audit institution in formulating its audit program and to participate in relevant audit investigations.

How can Comoros improve oversight?
Comoros should prioritize the following actions to make budget oversight more effective:

- Ensure the legislature holds a debate before the tabling of the Executive’s Budget Proposal and approves recommendations for the upcoming budget.
- Ensure a legislative committee examines and publishes reports on in-year budget implementation online.
- Ensure the supreme audit institution has adequate funding to perform its duties, as determined by an independent body (e.g., the legislature or judiciary).
- Consider setting up an independent fiscal institution.

METHODOLOGY

The Open Budget Survey uses internationally accepted criteria developed by multilateral organizations from sources such as the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), the International Organisation of Supreme Audit Institutions (INTOSAI) and the Global Initiative for Fiscal Transparency (GIFT).

It is a fact-based research instrument that assesses what occurs in practice through readily observable phenomena. The entire research process took approximately 18 months between August 2016 and January 2018 and involved about 300 experts in 115 countries. The Open Budget Survey 2017 assesses only events, activities, or developments that occurred up to 31 December 2016. The survey was revised somewhat from the 2015 version to reflect evolving methods for disseminating budget information and to strengthen individual questions on public participation and budget oversight. A discussion of these changes can be found in the Open Budget Survey Global Report (see link below).

Survey responses are typically supported by citations and comments. This may include a reference to a public document, an official statement by the government, or comments from a face-to-face interview with a government official or other knowledgeable parties.

Further Information
Visit openbudgetsurvey.org for more information, including:

- The Open Budget Survey 2017: Global report
- Data explorer
- Methodology report
- Full questionnaire