

Open Budget Survey 2017

Questionnaire

Mozambique (English)

January 2018

COUNTRY QUESTIONNAIRE: MOZAMBIQUE (ENGLISH)

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017-19

Sources: Mozambique's ministries of planning and finance were merged in 2015, creating some confusion in responsibilities around the "Cenário Fiscal de Médio Prazo", Mozambique's Pre-Budget Statement. CFMPs for various years are available on the website of the older Ministry for Planning and Development (www.mpd.gov.mz (<http://www.mpd.gov.mz>)), which despite having the same URL is now the Ministry of Economy and Finance's official website. Budget documents used to be found on the website of the National Budget Directorate (www.dno.gov.mz (<http://www.dno.gov.mz>)), which has now changed name (but not URL), and where only some of the older CFMPs are found.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-2: When is the PBS made available to the public?

- a. (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
- b. (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
- c. (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
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: d.

Sources: <http://www.dno.gov.mz/> (<http://www.dno.gov.mz/>) <http://www.mpd.gov.mz/> (<http://www.mpd.gov.mz/>)

Comments: The CFMP 2017-19 was not made available to the public until after the budget proposal was sent to the Legislature, on 30 September 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: Document not published as of 17 October 2016.

Sources: www.dno.gov.mz/ (<http://www.dno.gov.mz/>) <http://www.mpd.gov.mz/> (<http://www.mpd.gov.mz/>)

Comments: All that was available on the Ministry website by 17 October 2016 was a methodology paper for preparing the CFMP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Regular checking of government websites during research period.

Sources: <http://www.dno.gov.mz/> (<http://www.dno.gov.mz/>) <http://www.mpd.gov.mz/> (<http://www.mpd.gov.mz/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: www.mpd.gov.mz/index.php/documentos/instrumentos-de-gestao-e... (http://www.mpd.gov.mz/index.php/documentos/instrumentos-de-gestao-economica-e-social/cenario-fiscal-de-medio-prazo-cfmp/cfmp-2017-2019/documentos/1135-documento-do-cfmp-2017-2019/file?force_download=1)

Sources: www.dno.gov.mz/ (<http://www.dno.gov.mz/>) www.mpd.gov.mz/ (<http://www.mpd.gov.mz/>)

Comments: Document not published as of October 17, 2016. The only information provided at that point was the methodology, which is available at: www.mpd.gov.mz/index.php/documentos/instrumentos-de-gestao-economica-e-social/cenario-fiscal-de-medio-prazo-cfmp/cfmp-2017-2019/metodologia-8/616-metodologia-do-cfmp-2017-2019/file?force_download=1

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: n/a

Comments: Document published too late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The document was published too late on the website www.mpd.gov.mz (http://www.mpd.gov.mz), despite the numeric data not being available electronically in a legible format. By the reviewer’s answer it appears that the document was not published.

IBP comment: The government reviewer's comment is not relevant for this question. The late publication of the PBS is reported in question PBS-6a.

PBS-6a: If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: a.

Sources: The document was not available until after the budget proposal was sent to the Legislature. It has more recently been posted on the website of the Ministry of Economy and Finance.

Comments: MEF officials said the delay was due to uncertainty and frequent changes and updates in macroeconomic forecast.

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree

PBS-6b: If you selected option "c" or "d" in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question "n/a."

Answer: "Medium-Term Fiscal Framework 2017-2019"

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-8: Is there a "citizens version" of the PBS?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: n/a

Comments: All the information related to EBP is presented here as supporting documents (abbreviated as POE 2017). This information is the same for all the questions in section 2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 30 September 2016

Sources: Budget proposal was made available on the website soon after it was sent to the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: a. (100)

Sources: The law states that the budget proposal has to be sent to the legislature by 30 September of each year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September

2016. If the document is not published or not produced, please mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 30 September 2016

Sources: The EBP documents were posted on the Ministry of Economy and Finance's website as soon as they were submitted to the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Information provided by officials in the Ministry of Economy and Finance.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: www.dno.gov.mz (<http://www.dno.gov.mz>)

Sources: On the homepage, click on: > Orçamento do Estado > 2017 > Proposta OE 2017

Comments: The EBP and supporting documents are taken off the website once the budget proposal is approved by the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Published in PDF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: EBP FOR 2017 SOCIAL AND ECONOMIC PLAN PROPOSAL FOR 2017

Sources: The Economic and Social Plan was made available on the website of the Ministry of Economy and Finance at the same time as the budget proposal. <http://www.mpd.gov.mz/> (<http://www.mpd.gov.mz/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-8: Is there a “citizens version” of the EBP?

- a. Yes
- b. No

Answer: a.

Sources: http://www.dno.gov.mz/docs/OE2017/Orc_cid2017.pdf (http://www.dno.gov.mz/docs/OE2017/Orc_cid2017.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: www.dno.gov.mz/ (<http://www.dno.gov.mz/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 08 December 2016

Sources: <http://www.jornalnoticias.co.mz/index.php/2-destaque/63539-a...> (<http://www.jornalnoticias.co.mz/index.php/2-destaque/63539-aprovado-pes-e-oe-para-2017-governo-autorizado-a-realizar-despesas.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: After the legislature's approval, the final version of the budget is posted on the website of the National Budget Directorate (www.dno.gov.mz) (<http://www.dno.gov.mz>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 20 December 2016

Sources: The President of the Republic, Filipe Jacinto Nyusi, in the use of the powers conferred on him by Article 163 (1) of the Constitution of the Republic, promulgated and had published on 2016 December 20th the EB: <http://www.presidencia.gov.mz/index.php/noticias/1656-presid...> (<http://www.presidencia.gov.mz/index.php/noticias/1656-presidente-da-republica-promulga-duas-leis>)

Comments: Until today, it was not possible to identify the Official Gazette of the Republic of Mozambique (Boletim da Republica) with the fiscal law of 2017. Only with access to Official Gazette of the Republic we can say the exactly date of publication of the document. At the moment we only have the date of enactment of the budget law by the President of the republic.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: On the website of the Government (www.portal.gov.mz (<http://www.portal.gov.mz>)) and on the website of the media outlets.

Sources: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: The correct website is <http://www.portaldogoverno.gov.mz/> (<http://www.portaldogoverno.gov.mz/>)

Government Reviewer

Opinion: Agree with Comments

Comments: We agree with the date of the publication, however, the website used for user verification (www.portal.gov.mz (<http://www.portal.gov.mz>)) is disused. We request that the reviewer accesses the website (www.portaldogoverno.gov.mz (<http://www.portaldogoverno.gov.mz>)) to obtain the information in question.

IBP comment: Correct weblink noted.

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: [http://www.dno.gov.mz/docs/OE2017/OE2017\(Pacote_Completo\).zi...](http://www.dno.gov.mz/docs/OE2017/OE2017(Pacote_Completo).zi...)
([http://www.dno.gov.mz/docs/OE2017/OE2017\(Pacote_Completo\).zip](http://www.dno.gov.mz/docs/OE2017/OE2017(Pacote_Completo).zip)) http://www.dno.gov.mz/docs/OE2017/PES_2017_VerAR.pdf
(http://www.dno.gov.mz/docs/OE2017/PES_2017_VerAR.pdf)

Sources: At <http://www.dno.gov.mz> (<http://www.dno.gov.mz>) Orçamento do Estado / 2017 / OE 2017/ Pacote_Completo It is possible to find all the documents (Including the tables)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The document is produced in PDF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Executive’s Budget for 2017

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

a. Yes

b. No

Answer: b.

Sources: The published Citizens Budget refers to the budget proposal. A Citizens Budget for the enacted budget is not produced.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Citizens Budget on the enacted Budget was published on January 17th 2017, on the website www.dno.gov.mz (<http://www.dno.gov.mz>)

IBP comment: The government reviewer's comment is noted. The publication of the CB for the EB happened after the cut-off date for the 2017 Survey.

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2017

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

a. Produced but made available online to the public too late (published after the acceptable time frame)

b. Produced but made available only in hard copy or soft copy (not available online)

c. Produced for internal purposes/use only

d. Not produced at all

e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Comments: The Citizens Budget refers to the Executive's Budget Proposal. It is published together with the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 28 October 2016

Sources: n/a

Comments: The CB for 2017 was published a few weeks after the Executive's Budget Proposal, but well in time to inform discussions about the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Citizens Budget of the Proposal was published on October 28th 2016, as mentioned above by the assessor. The Citizens Budget on the Law was published on January 17th 2017.

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Information provided by officials in the Ministry of Economy and Finance.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: http://www.dno.gov.mz/docs/OE2017/Orc_cid2017.pdf (http://www.dno.gov.mz/docs/OE2017/Orc_cid2017.pdf)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: Citizens Budget 2017

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: Executive's Budget Proposal

Sources: n/a

Comments: The Audit Court also publishes a simplified version of the Audit Report, which is however quite long and usually published only 4-5 months after the official report. http://www.ta.gov.mz/article.php3?id_article=312 (http://www.ta.gov.mz/article.php3?id_article=312)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Citizens Budget published on January 17th 2017 references the budget law for 2017.

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015 / FY 2016

Sources: www.dno.gov.mz (<http://www.dno.gov.mz>) > Legislação e Documentos > Execução do Orçamento do Estado > Relatórios

Comments: All quarterly reports for 2015 and 2016 are available on the Government website. The latest available IYR available for 2016 relates to the third quarter.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: c. (33)

Sources: n/a

Comments: According to the SISTAFE Law (Art. 35) budget execution reports need to be published within 45 days of the end of the reporting period. See: <http://www.mpd.gov.mz/index.php/legislacao/geral-1/leisgeral...> (<http://www.mpd.gov.mz/index.php/legislacao/geral-1/leisgeral-1/879-092002/file>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 15 February 2016: http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_DEZ_2... (http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_DEZ_2015.pdf); 17 May 2016: http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_MAR_2... (http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_MAR_2016.zip) 12 August 2016: http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_JUN_2... (http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_JUN_2016.zip)

Sources: The dates refers to the IYR from January to December of FY 2015; IYR from January to March of FY 2016 IYRs and IYR from January to June of FY 2016. For all quarters of 2015 also exist and are published regularly. IYRs are cumulative.

Comments: The most recent IYR covering Jan-Sep 2016 is also publicly available and was published in November 2016, although a specific date is not available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: Availability on the Government website. The Researcher is not sure when the document was actually made available on the website of the Ministry of Economy and Finance.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The January to December Budget Execution Report is published 45 days following the end of the economic year.

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: 15 February 2016: http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_DEZ_2...
(http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_DEZ_2015.pdf); 17 May 2016:
http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_MAR_2...
(http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_MAR_2016.zip) 12 August 2016:
http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_JUN_2...
(http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_JUN_2016.zip)

Sources: n/a

Comments: The latest available report covers Jan to Sep 2016: http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_SETEM...
(http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_SETEMBRO_2016.zip)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The January to December Budget Execution Report was published on February 17th 2017.

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Document Published in PDF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Executive’s Budget Report for the year of 2016 January to June

Sources: n/a

Comments: Executive’s Budget Report for the year of 2016 January to March Executive’s Budget Report for the year of 2016 January to December

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Executive’s Budget Report for 2016, from January to September, Executive’s Budget Report for 2016, from January to December.

IYRs-8: Is there a “citizens version” of the IYRs?

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-2: When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: The Researcher only found a similar report on the implementation of the full year Economic and Social Plan on the website of the Ministry of Economy and Finance.

Comments: In the previous OBS round, a Mid-Year Report on the Social and Economic Plan was considered as a Mid-Year Review. As that document does not satisfy the minimum requirements for a MYR, and the 2016 document was not made publicly available, it was considered as not produced for this round

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: n/a

Comments: The document is not produced

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: The Researcher thinks (but not sure) that the midyear report on the Economic and Social Plan is available internally. In any case, that report does not satisfy minimum criteria for a MYR.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: MYR is produced, published regularly on www.dno.gov.mz (<http://www.dno.gov.mz>) but not discussed in parliament.

Government Reviewer

Opinion: Agree with Comments

Comments: The document that is currently produced is the "Balanço do Plano Económico e Social" (Report on the Economic and Social Plan) that reports the Government's performance in the implementation of the Economic and Social Plan and the degree of compliance to the Government's 5-year plan 2015-2019. The Report on the Economic and Social Plan is published quarterly, biannually and annually, the 2016 Report was published on February 10, 2017. Regarding the biannual review of the macroeconomic forecasts, this is only produced for internal purposes.

IBP comment: The document previously considered to be the MYR, the Balanço do Plano Económico e Social, does not satisfy the minimum criteria for an MYR. Answer D is correct, but the reviewers' comments are noted.

MYR-6b: If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer: In previous years, a mid-year report on the implementation of the Economic and Social Plan was regularly published in September of each year. More recently, these mid-year reports have not been made publicly available on the website of the Ministry of Economy and Finance. Moreover, it was decided that this report does not satisfy minimum OBS criteria for a MYR.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8: Is there a “citizens version” of the MYR?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: The YER is made public on the Ministry of Finance Website on the section for YER:
http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip (http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: <http://www.dno.gov.mz/#nogo> (<http://www.dno.gov.mz/#nogo>)

Comments: Art. 50 of the SISTAFE Law states that the executive has to submit the Yar-End Report to the legislature and the audit court by 31 May of the year following the year the accounts refer to. Only recently the executive has started publishing the YER soon after this.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 14 June 2016

Sources: http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip (http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip)

Comments: In previous years, the executive would only publish the YER after it had been looked at by the audit court. In 2016, it made it available soon after it was submitted to the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: The Researcher is not sure when the document was actually made available on the website of the DNO, but it has a file date of June 14, 2016. And the website's updates section says the document was published during the month of June.

Sources: http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip (http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip (http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Published as PDF document only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The document is published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: STATE GENERAL ACCOUNT FOR 2015

Sources: <http://www.dno.gov.mz/#nogo> (<http://www.dno.gov.mz/#nogo>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: N/A

Comments: there is no a ?citizens version? of the YER

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2014

Sources: http://www.ta.gov.mz/rubrique.php3?id_rubrique=5 (http://www.ta.gov.mz/rubrique.php3?id_rubrique=5) According to Art. 50 of the SISTAFE Law, the Audit Court has to send the audit report to the legislature every year by 30 November.

Comments: The latest Audit Report is from 2014. The 2015 Audit Report has been already submitted to the legislature, but not yet published on the website of the Tribunal Administrativo. http://www.ta.gov.mz/breve.php3?id_breve=590 (http://www.ta.gov.mz/breve.php3?id_breve=590)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The 2015 Audit Report is already available in the Administrative Court website http://www.ta.gov.mz/article.php3?id_article=457 (http://www.ta.gov.mz/article.php3?id_article=457)

IBP comment: The government reviewer's comment is noted. The 2015 Audit Report was published after the cut-off date for the 2017 Survey.

AR-2: When is the AR made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) 12 months or less, but more than six months, after the end of the budget year

c. (33) More than 12 months, but within 18 months, after the end of the budget year

d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: b. (67)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 30 November 2015

Sources: Available on the website of the Tribunal Administrativo (Supreme Audit Institution of Mozambique). http://www.ta.gov.mz/rubrique.php?id_rubrique=5 (http://www.ta.gov.mz/rubrique.php?id_rubrique=5)

Comments: According to Art. 50 of the SISTAFE Law, the TA has to send the Audit Report to the legislature by 30 November every year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: The Researcher is not sure when the document was actually made available on the website of the Ministry of Economy and Finance, but it was made available during November 2015.

Sources: http://www.ta.gov.mz/rubrique.php?id_rubrique=5 (http://www.ta.gov.mz/rubrique.php?id_rubrique=5)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.ta.gov.mz/article.php?id_article=266 (http://www.ta.gov.mz/article.php?id_article=266)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Published as PDF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b: If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: REPORT AND OPINION ON THE 2014 STATE GENERAL ACCOUNT

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-8: Is there a “citizens version” of the AR?

- a. Yes
- b. No

Answer: b.

Sources: http://www.ta.gov.mz/article.php3?id_article=312 (http://www.ta.gov.mz/article.php3?id_article=312)

Comments: The TA publishes a simplified version of the Audit Report, but with considerable delay. For the 2014 Audit Report, which was published in November 2015, the simplified version was only made available in April 2016, too late to be considered publicly available according to the OBS methodology.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: <http://www.dno.gov.mz/> (<http://www.dno.gov.mz/>) <http://www.mpd.gov.mz/> (<http://www.mpd.gov.mz/>) <http://www.mef.gov.mz/> (<http://www.mef.gov.mz/>) http://www.ta.gov.mz/rubrique.php3?id_rubrique=5 (http://www.ta.gov.mz/rubrique.php3?id_rubrique=5)

Comments: The multiplicity of websites related to the Ministry of Economy and Finance render access to budget information more complicated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

a. Yes

b. No

Answer: a.

Sources: PFM in Mozambique is guided by the Law on the SISTAFE. Law 9/2002 states: "Cria o sistema de administracao financeira do Estado." <http://www.mpd.gov.mz/index.php/legislacao/geral-1/leisgeral...> (<http://www.mpd.gov.mz/index.php/legislacao/geral-1/leisgeral-1/879-092002/file>) Decree 23/2004 approved the regulations under this Law. <http://www.mpd.gov.mz/index.php/legislacao/geral-1/decretosg...> (<http://www.mpd.gov.mz/index.php/legislacao/geral-1/decretosgeral-1/876-232004/file>) Transparency is mostly addressed in Article 13.1h of the Law: "Advertising in accordance to budget law, the revenue and expenditure tables as well as the additional economic and financial information considered relevant, these must be published in the Official Gazette."

Comments: There are also laws on the audit function: http://www.ta.gov.mz/IMG/pdf/Lei_n._25_2009-2.pdf (http://www.ta.gov.mz/IMG/pdf/Lei_n._25_2009-2.pdf) http://www.ta.gov.mz/IMG/pdf/Lei_n._24_2013_de_1_de_Novembro... (http://www.ta.gov.mz/IMG/pdf/Lei_n._24_2013_de_1_de_Novembro.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

a. Yes

b. No

Answer: a.

Sources: Law 34/2004 (Lei de Acesso a Informacao) establishes the right to access information. In addition there is Law 8/2003 (revised by Law 11/2012) (Lei LOLE) governing citizens participation in the budgeting process. (www.dno.gov.mz/docs/legislacao.../Lei_OrgaosLocaisEstado.pdf)

(http://www.dno.gov.mz/docs/legislacao.../Lei_OrgaosLocaisEstado.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

1: 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. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: www.dno.gov.mz (<http://www.dno.gov.mz>) > Integrantes da Lei > Mapas E, F, G (recurrent spending) and H, I, J (capital spending)

Comments: All of the documents related to the EBP are taken off the website once the legislature approves the budget, and replaced with the EB ones, which have the same structure and are often identical. No direct inks can be provided here to active URLs, but all of the relevant documentation was saved by the researcher while the EBP was available on the DNO website. All of the EBP-related questions that follow are therefore based on a set of documents which are not publicly available anymore.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: www.dno.gov.mz (<http://www.dno.gov.mz>)

Comments: Expenditures are not presented by functional classification. In the "Relatório de Fundamentação" (page 31) budgeted expenditure for social and economic sectors is presented, but it is not clear whether this is based on functional classification, and covers only about 52% of total spending.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The expenditures are presented by functional classification, see Map M of the Law followers at the website www.dno.gov.mz (<http://www.dno.gov.mz>)

IBP comment: Based on the government reviewer's comment, the answer has been changed to A. Information on functional classification is provided in Mapa M, but only for 10 main COFOG functions.

3: 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. (100) Yes, the functional classification is compatible with international standards.

- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive's Budget Background Report 2017 (Page 31)

Comments: Some data for "economic and social sectors" is presented, but it is not clear if it is based on functional classification and only covers about 52% of total spending.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The integral maps available on the page www.dno.gov.mz (<http://www.dno.gov.mz>) have Map M available, which is the map that displays the Expenditures of the State by Function.

IBP comment: Based on the government reviewer's comment, the answer has been changed to A. Information on functional classification is provided in Mapa M, but only for 10 main COFOG functions.

4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

- a. (100) Yes, expenditures are presented by economic classification.
b. (0) No, expenditures are not presented by economic classification.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Background Report (page 22) Integrated in the Law, Maps C, F, G Following the Law

Comments: Information on expenditures by economic classification is presented in different ways in different places, by administrative unit, by level of government, etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

5: 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. (100) Yes, the economic classification is compatible with international standards.
b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Relatório de Fundamentação (page 22) and other Mapas

Comments: See also the 2015 PEFA Assessment about GFS compatibility of economic classification <https://pefa.org/sites/default/files/MZ-Dec15-PFMPR-Public-M...> (<https://pefa.org/sites/default/files/MZ-Dec15-PFMPR-Public-Meth11-ENG%20with%20PEFA%20Check.pdf>) (page 42)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: The "Relatório de Fundamentação" (page 32) and Mapa D present information on government spending by priority areas identified in the Government's 5-year plan (PQG). The areas are very broad, however, and cannot be defined as programs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: All of the actions/programs that will be carried out in the budget year are in the Medium Term Fiscal Framework, however this is an instrument that is yet to be published.

7: 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. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: EBP documents do not contain any estimates of future expenditures beyond the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

8: 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. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: EBP documents do not contain any estimates of future expenditures beyond the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

9: 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. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: "Relatório de Fundamentação" (page 19)

Comments: The main sources of tax revenue (personal income, corporate income, VAT) are identified individually, summing up to more than two-thirds of total revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

10: 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. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: "Relatório de Fundamentação" (page 19) Integral of the Law, Map B

Comments: Non-tax revenues are presented as a single item, with no break-down in the RF. In Mapa B, there is some further breakdown, but no individual sources are identified.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

11: 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. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n/a

Comments: EBP documents do not contain any estimates of future revenues/expenditures beyond the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

12: 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. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: EBP documents do not contain any estimates of future revenues/expenditures beyond the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: "Relatório de Fundamentação" (page 14 and 33/34)

Comments: Estimates related to interest payments and net borrowing are provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (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. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: No information on the composition of total debt is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: "Relatório de Fundamentação" (page11)

Comments: The information provided does not include interest rates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Executive's Budget Proposal for 2016 has the main components related to the macroeconomic assumptions, except for the interest rates.

16: 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. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: There is no type of sensitivity analyses in the document. Some similar analyses are undertaken, but they are not included in the budget proposal and they are not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

17: 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. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Background Report, Economic and Social Plan

Comments: Some analysis is presented in the concluding remarks. The background document for the budget includes a discussion on some public policy measures and how these affect several expenditure items, however with no detailed or comprehensive discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

18: 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. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: "Relatório de Fundamentação" Pag 16 - 17

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

19: 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. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Relatório de Fundamentação Pag 22

Comments: Expenditures for 2016 are presented by economic classification only. Additional info on "economic and social sectors" is provided on page 31, but it is not clear that this is based on functional classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

20: 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. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Some info is presented by main government priorities, but these are very broad and cannot be treated as programs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

21: 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. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n/a

Comments: Only original amounts from the 2016 budget law are shown.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22: 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. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Relatório de Fundamentação (page 22)

Comments: BY-2 information is available only by economic classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

23: 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. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

24: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Relatório de Fundamentação Page 22

Comments: 2015 (BY-2) data are based on the final state accounts (CGE).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Background Budget Document for 2017 Page 22

25: 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)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Background Report Page 19

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Background Budget Document for 2017 Page 19

26: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Background Report Page 19

Comments: Main sources of revenue (personal income, corporate income, VAT) are identified individually, accounting for more than two-thirds of total revenue for BY-1

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

27: 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. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Background Report Page 19

Comments: Only original enacted levels are shown.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Background Budget Document for 2017 Page 19

28: 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. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Background Report Page 19

Comments: However, only BY-2 is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Background Budget Document for 2017 Page 19

29: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Background Report Page 19

Comments: However, only BY-2 is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Background Budget Document for 2017 Page 19

30: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Background Report Page 19

Comments: 2015 data are based on final state accounts (CGE)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Background Budget Document for 2017 Page 19

31: 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Relatório de fundamentação (Background Report)

Comments: Only information on interest payments is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Information is provided on the Interest and Debt Repayments. Pages 22 and 30 of the Background Report for the Executive's Budget

32: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.

- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Relatório de Fundamentação Pag 22

Comments: This only applies to information on interest payments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Background Budget Document for 2017 Page 22

33: 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. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Relatório de fundamentação (Background Report)

Comments: No information on extra-budgetary funds is provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

34: 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. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Relatório de fundamentação (Background Report)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.

e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Maps K, L

Comments: Information on financial transfers to municipalities for recurrent and investment spending is provided, but with no narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36: 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. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

Answer: c. (33)

Sources: Maps

Comments: Expenditures are presented on a territorial basis, both for municipalities and other types of local government.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

37: 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. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Relatório de fundamentação (Background Report)

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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The executive's budget presents the benefits that are made for companies, although these are not adequately broken down, which can be visible in the Background Budget Document on page 27.

IBP comment: The information provided by the government reviewer refers to a total for subsidies, which includes transfers to public corporations. This is not sufficient for answer C. Answer D is correct.

38: 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. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: This information is not present in the budget document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39: 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Relatório de fundamentação (Background Report)

Comments: The budget proposal (Relatório de Fundamentação, page 30) includes some figures on "financial operations" that represent changes in financial assets, but not a list of all financial assets held by the govt

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40: 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Relatório de Fundamentação Pag 22

Comments: The 2015 PEFA assessment identifies an item called "exercícios findos" as a proxy for expenditure arrears. This is included in a general table on expenditures, but with no details and no breakdown.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42: 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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43: 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. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

44: 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. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Relatório de Fundamentação Pages 20-21

Comments: Only limited information on different types of donor assistance is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45: 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. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Information on tax expenditures is not present in the budget proposal

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Background Report Page 19

Comments: The narrative included in the budget proposal only provides for the annual amount of the earmarked revenue in nominal terms and in percentage of GDP, and does not discuss specific earmarks.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

47: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: b. (67)

Sources: Relatório de Fundamentação Pages 29 and 32

Comments: Some information is provided about resources devoted to the government's broad policy goals (page 32) alongside a list of priority investment projects (page 29). The short narrative does not provide any specific details of the linkages.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Page 32 of the Background Budget Document shows the amount that for each priority and pillar of the Government that was established in the Government's 5-year plan (2015-2019).

IBP comment: Based on the government reviewer's comment, the answer has been changed to B. The information does not include a narrative discussion.

48: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: Relatório de fundamentação (Background Report)

Comments: No information on years beyond the budget year is provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

49: 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. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Background Report Page 25, Economic and Social Plan

Comments: Some information is presented in the Economic and Social Plan on inputs, but with no reference to the relevant budget line. Some information is provided in the RF on planned recruitment for key sectors like health, education and justice.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

50: 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. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Economic and Social Plan

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, but the link with the relevant budget lines is not evident.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

Answer: a. (100)

Sources: Economic and Social Plan Page 39-111

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52: 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. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) 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).

Answer: b. (67)

Sources: Background Report, Economic and Social Plan

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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The social and economic plan and the background document for the 2017 budget allude to the Social Protection Programs that are intended to the disadvantaged groups of population, in which the number of families that are covered and the estimated amount to cover these expenditures are indicated.

IBP comment: Answer B is correct, as the level of narrative detail is very limited.

53: 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. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: d.

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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: For the year 2017 the CFMP is not public available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

55: 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. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: For the year 2017 the CFMP is not public available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56: 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. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: For the year 2017 the CFMP is not public available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

57: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.

- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: For the year 2017 the CFMP is not public available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year expenditure estimates are presented.
b. (0) No, multi-year expenditure estimates are not presented.
c. Not applicable/other (please comment).

Answer: b.

Sources: N/A

Comments: For the year 2017 the CFMP is not public available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: [http://www.dno.gov.mz/docs/OE2017/OE2017\(Pacote_Completo\).zi...](http://www.dno.gov.mz/docs/OE2017/OE2017(Pacote_Completo).zip)

([http://www.dno.gov.mz/docs/OE2017/OE2017\(Pacote_Completo\).zip](http://www.dno.gov.mz/docs/OE2017/OE2017(Pacote_Completo).zip))

Comments: Integrantes da Lei, Mapas E, F G, H I, J (administrative) Relatório de Fundamentação and other Mapas (economic) Acompanhantes da Lei, Mapa M (functional)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
e. Not applicable/other (please comment).

Answer: d.

Sources: [http://www.dno.gov.mz/docs/OE2017/OE2017\(Pacote_Completo\).zip](http://www.dno.gov.mz/docs/OE2017/OE2017(Pacote_Completo).zip)
([http://www.dno.gov.mz/docs/OE2017/OE2017\(Pacote_Completo\).zip](http://www.dno.gov.mz/docs/OE2017/OE2017(Pacote_Completo).zip))

Comments: Integrantes da Lei, Mapa D presents spending by priority areas drawn from the government's 5-yr plan (PQG), but these are very broad and cannot be considered as programs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
b. (0) No, the Enacted Budget does not present revenue estimates by category.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.dno.gov.mz/docs/OE2017/OE_2017.pdf (http://www.dno.gov.mz/docs/OE2017/OE_2017.pdf) (page 19)
http://www.dno.gov.mz/docs/OE2017/OE_2017_Acompanhantes_da_L...

(http://www.dno.gov.mz/docs/OE2017/OE_2017_Acompanhantes_da_Lei/Global.zip)

Comments: Law following (Global) Map "AcompanhamentoLeiAfter2015_DespesaPorClassificadorEconomicoReceita"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
d. (0) No, the Enacted Budget does not present individual sources of revenue.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.dno.gov.mz/docs/OE2017/OE_2017_Acompanhantes_da_L...
(http://www.dno.gov.mz/docs/OE2017/OE_2017_Acompanhantes_da_Lei/Global.zip)

Comments: Law following (Global) Map "AcompanhamentoLeiAfter2015_DespesaPorClassificadorEconomicoReceita" presents individual sources of revenue for virtually all revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63: Does the Enacted Budget 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.dno.gov.mz/docs/OE2017/OE_2017.pdf (http://www.dno.gov.mz/docs/OE2017/OE_2017.pdf) Page 22

Comments: The 2017 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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

64: 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. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: http://www.dno.gov.mz/docs/OE2017/Orc_cid2017.pdf (http://www.dno.gov.mz/docs/OE2017/Orc_cid2017.pdf)

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. It does not contain contact information, but includes info on debt and financing.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: http://www.dno.gov.mz/docs/OE2017/Orc_cid2017.pdf (http://www.dno.gov.mz/docs/OE2017/Orc_cid2017.pdf)

Comments: Dissemination by ministry finance web and print materials

Peer Reviewer

Opinion: Agree with Comments

Comments: The Citizens Budget is usually posted on the website indicated above by the researcher. Another mean of dissemination consists of few hard copies kept in some departments of the Ministry of Economy and Finance mostly used to show up to visitors such as donors' representatives, journalists and civil society groups.

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: b. (67)

Sources: http://www.dno.gov.mz/docs/OE2017/Orc_cid2017.pdf (http://www.dno.gov.mz/docs/OE2017/Orc_cid2017.pdf)

Comments: The Ministry of Economy and Finance has invited civil society groups to provide inputs on the content of the Citizens Budget, but only a few groups were able to contribute.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: http://www.dno.gov.mz/docs/OE2017/Orc_cid2017.pdf (http://www.dno.gov.mz/docs/OE2017/Orc_cid2017.pdf)

Comments: The Citizens Budget is only published before the approval and enactment of the State Budget law. The Audit Court publishes a simplified version of the Audit Report, but this is published too late to be considered publicly available according to the OBS methodology.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The suggestion must be "b", when the budget is submitted to the assembly, a version of the citizen's budget is published. Another version is published following the approval and enactment of the Executive's Budget.

IBP comment: Based on the government reviewer's comments, the answer has been changed to B.

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_SETEM...
(http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_SETEMBRO_2016.zip)

Comments: The report presents the information according to all of the aforementioned classifications. Administrative: Mapas IV Economic: Mapa III-1
Functional: Mapa III-2

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_SETEM...
(http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_SETEMBRO_2016.zip)

Comments: The Last In-Year Report (REO) present actual expenditures for programs accounting for less than two-thirds of expenditures. From page 26 on the execution of the expenditure in general but is on pages 37 to 40, some detail is discussed on the investment expense according to the origin, modality of financing. For example with the program phase, proagris, prosaude, etc. Also the MAP V-4 of the REO shows more details on the execution of the expense by program

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

70: 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. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_SETEM...
(http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_SETEMBRO_2016.zip)

Comments: All expenditures are compared to original estimates

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_SETEM...
(http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_SETEMBRO_2016.zip)

Comments: Maps I

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_SETEM...
(http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_SETEMBRO_2016.zip)

Comments: Mapas I The IYR does not cover all individual revenue sources.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

73: 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. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_SETEM...
(http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_SETEMBRO_2016.zip)

Comments: Comparisons are made with original estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

74: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_SETEM...
(http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_SETEMBRO_2016.zip)

Comments: The information can be found in the document and there is no information on the total government debt. On page 47 table 29 of the REO has information on the amortization of public debt, external and internal, including assumed. On Map 3-2, 3-3 and Map 6 of the annexes there is information about the debt and its amortization.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

75: 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. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_SETEM...
(http://www.dno.gov.mz/docs/orc_estado/execucao/REO_JAN_SETEMBRO_2016.zip)

Comments: The document only contains some information on domestic vs external borrowing and debt repayments

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: The government does not publish a document that qualifies as a MYR. In previous rounds, a half-yearly report on the Economic and Social Plan was accepted as such, but later it was deemed insufficient. In any case, in 2016 it was not possible to access this document during the research period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: The government does not publish a document that qualifies as a MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: The government does not publish a document that qualifies as a MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: The government does not publish a document that qualifies as a MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: The government does not publish a document that qualifies as a MYR.

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: N/A

Comments: The government does not publish a document that qualifies as a MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: The government does not publish a document that qualifies as a MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

83: 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: The government does not publish a document that qualifies as a MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

84: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip (http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip)

Comments: There is some narrative discussion in the initial part of the CGE, but it does not explain the numbers, simply restates them in text form.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip (http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip) Vol. 1

Comments: Page 50 (economic) Mapas III (administrative and economic) Mapa I-1-1 (functional)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip (http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip)

Comments: A program classification is not used in the YER. On pages 69 and 71 of Vol. I spending by priority areas and by economic and social sectors are presented, but these are too broad and cannot be considered as programs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip (http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip)

Comments: See Vol. 1, page 41 and Mapas II There is some narrative text at the beginning of the volume, but it does not explain the numbers.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The State General Account for 2015 in Volume I in pages 41-43 present the prevision of the revenues, the making and the narrative discussion for each type of revenue.

IBP comment: The narrative discussion cited by the government reviewer does not provide any explanations about the differences between enacted levels and actual outcomes for revenues, but simply repeats the numbers in the table. Answer B is correct.

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

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip (http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip)

Comments: See " MAPAS II MAPAS DE RECEITAS DO ESTADO E FINANCIAMENTO DO DÉFICE".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip (http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip)

Comments: See Vol. I, Mapas II

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The answer has been changed to B after cross-country consistency checks.

90: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip (http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip)

Comments: See page 73 and 74. There is a comparison between initial and final debt, and information on debt composition (external and domestic). There is also information on initial and final interest payments. The narrative discussion is very limited.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip (http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip)

Comments: Vol. 1 (page 23) reports on the final outcomes for GDP growth inflation rate and exports, but does not compare them with the original assumptions. There is no narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Despite the State General Account not making a comprehensive description of the macro-economic forecasts, the report of the economic and social plan shows the differences between the forecast and the execution and presents a narrative description of the factors that influence the differences. www.mpd.gov.mz/index.php/documentos/.../bdpes/bdpes-2015/..... (<http://www.mpd.gov.mz/index.php/documentos/.../bdpes/bdpes-2015/...bdpes-2015/file>)?

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip (http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip)

Comments: the information is available on Volume 1-A, Look for Mapa 4 (Resumo das despesas de investimento). also further information is available on Volume 2 (desenvolvimento das despesas de investimento por projectos) .

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip (http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip)

Comments: the information is available but without a narrative discussion. Details are available on Volume 1-A, Look for Mapa 4 (Resumo das despesas de investimento). also further information is available on Volume 2 (desenvolvimento das despesas de investimento por projectos) .

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

94: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)**Sources:** http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip (http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip)**Comments:** Vol. 1 (page 71) presents information on spending on economic and social sectors, which are singled out as being important for poverty reduction.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.**Sources:** http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip (http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip)**Comments:** No information on extra-budgetary funds is provided.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip (http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip)

Comments: Mapa I on page 91 of Vol. 1 of the CGE correspond to a financial statement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

Answer: b. (67)

Sources: http://www.ta.gov.mz/article.php3?id_article=266 (http://www.ta.gov.mz/article.php3?id_article=266)

Comments: The answer is ?b? because the Administrative Tribunal does not publish performance audits, the only performance audit published by Supreme Audit was on 2010 reporting on Education sector-Distribuição de livro escolar.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.ta.gov.mz/article.php3?id_article=266 (http://www.ta.gov.mz/article.php3?id_article=266)

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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: d.

Sources: http://www.ta.gov.mz/article.php3?id_article=266 (http://www.ta.gov.mz/article.php3?id_article=266)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: http://www.ta.gov.mz/article.php3?id_article=266 (http://www.ta.gov.mz/article.php3?id_article=266)

Comments: The 2014 report does not include an executive summary.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip (http://www.dno.gov.mz/docs/orc_estado/CGE/CGE_2015.zip)

Comments: For example, on pages 4-20 of Volume I of the 2015 CGE (YER), responses are provided to some of the recommendations made by the Legislature based on the 2013 Audit Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: http://www.ta.gov.mz/article.php3?id_article=266 (http://www.ta.gov.mz/article.php3?id_article=266)

Comments: We could not find any reports by the Audit Court or the Legislature that track action taken by the executive to address audit recommendations. Such follow up is done by the executive in the YER (see previous question). The Legislature discusses audit findings and recommendations, but a public report on such discussions was not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: There is no Independent Fiscal Institution in Mozambique.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: There is no Independent Fiscal Institution in Mozambique.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.

- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: There is no Independent Fiscal Institution in Mozambique.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: There is no Independent Fiscal Institution in Mozambique.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: The legislature only gets involved in discussing budget policy after the submission of the budget proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dno.gov.mz/> (<http://www.dno.gov.mz/>)

Comments: By law, the legislature has to receive the Executive's Budget Proposal by September 30th of each year, at least three months before the start of the budget year. The executive normally complies with this deadline, and it did so in 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

Answer: b. (67)

Sources: <http://dev.portaldogoverno.gov.mz/por/Imprensa/Noticias/AR-a...> (<http://dev.portaldogoverno.gov.mz/por/Imprensa/Noticias/AR-aprova-Orcamento-do-Estado-para-2016>)

Comments: The 2017 budget was approved on 8 December 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: 1. <http://www.parlamento.mz/images/PDF/Legislacao/constituicao...> (<http://www.parlamento.mz/images/PDF/Legislacao/constituicao.pdf>) 2. <http://www.parlamento.mz/images/PDF/Legislacao/Regimento%20d...> (<http://www.parlamento.mz/images/PDF/Legislacao/Regimento%20da%20Assembleia%20da%20Republica.pdf>)

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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The legislative power has the authority to change the budget proposal every time it deems necessary what is established in the constitution of the republic by the articles quoted by the assessor.

IBP comment: Answer B is maintained for cross-country comparability purposes.

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.dno.gov.mz/> (<http://www.dno.gov.mz/>)

Comments: For the 2017 state budget, the legislature approved the budget exactly as it had been submitted by the executive. No amendments were proposed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In the 2017 budget the legislative power used its power to rectify the Budget, and the corrections were different from the allocation errors, which did not change in terms of the total of the expenditure. Which tells us that the proposed amendments were accepted by the Government.

IBP comment: The difference in the proposed and enacted budget is so insignificant that it does not justify changing the answer. The only difference is a very small change in the allocation for "transfers to families" which, as admitted by the government reviewer, was due to a mistake. Answer C is confirmed.

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Planning and Budget Committee of the Legislature

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Various Committees of the Legislature

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

115: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.dno.gov.mz/> (<http://www.dno.gov.mz/>) Yearly budget laws Lei do SISTAFE (Art 34) http://www.dno.gov.mz/docs/legislacao_interna/Lei_9_de_12_Fe... (http://www.dno.gov.mz/docs/legislacao_interna/Lei_9_de_12_Fev_2002_SISTAFE.pdf)

Comments: The SISTAFE law, which regulates public financial management, in Art 34 provides the executive with a lot of flexibility for reallocating funds within the overall limits authorized by the Legislature. Furthermore, every year, the law approving the state budget contains an article (Art. 7) giving the executive broad powers to shift funds during budget execution Artigo 7 (Transferências orçamentais) 1. The Government is authorized to proceed to the transfer of allocations of the bodies or institutions of the State that are extinct, integrated or separated, to other or new bodies or institutions that have the same functions. 2. The Government is authorized to move funds between Priorities and Pillars of the Social and Economic Plan. 3. The Government is also authorized to transfer budget allocations from one body or institution at a central level to the same body or institution at a provincial or district level and vice-versa. 4. In the cases where the budget allocation from a body or institution of the state is not fully utilized, the Government is authorized to proceed to the transfer of the funds in question to other bodies or institutions in need of it.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

116: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: c. (33)**Sources:** www.dno.gov.mz (<http://www.dno.gov.mz>) Yearly budget laws**Comments:** The 2017 state budget law, like previous years, authorizes the executive to use excess revenues for investment spending, debt reduction or emergency situations. Article 5 (extraordinary resources) The Government is authorized to use the additional/extraordinary resources to cover the investment costs, debt reduction and emergency situations.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** SISTAFE Law Yearly budget laws In-Year Reports**Comments:** There is no clear legal mandate regarding this issue, but existing legislation gives the executive broad powers to revise budget allocation, and this does result in spending cuts which are carried out by decree and not approved by the Legislature. In-Year Reports include an annex with all budget alterations approved by the executive.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** Despite not being legislated or regulated, the substantial amendments to the revenue or to the expenditure cause the Government to review the Budget, which requires approval from the legislative power.

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.parlamento.mz/images/PDF/Legislacao/Regimento%20d...>

(<http://www.parlamento.mz/images/PDF/Legislacao/Regimento%20da%20Assembleia%20da%20Republica.pdf>)

Comments: Powers and tasks of the parliamentary committee of plan and budget, according to: Law Number 17/2013 of August 12th, article 86. A committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and this resulted in an official report with findings and recommendations to the plenary sessions. These reports however are not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: http://www.ta.gov.mz/IMG/pdf/Lei_n._25_2009-2.pdf (http://www.ta.gov.mz/IMG/pdf/Lei_n._25_2009-2.pdf)

Comments: The head of the SAI is nominated by the President. Lei 25/2009 states: ARTICLE 21 (Appointing, resignation, inauguration and office of the President) The President of the Administrative Court is appointed by the Federal President, the Superior Council of the Administrative Judiciary is heard and ratified by the parliament. 2. The role of the President of the Administrative Court is held for a period of five years, its reappointment is allowed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

120: 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. (100) 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. (0) 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).

Answer: a. (100)

Sources: TA decree http://www.ta.gov.mz/IMG/pdf/Lei_n._25_2009-2.pdf (http://www.ta.gov.mz/IMG/pdf/Lei_n._25_2009-2.pdf)

Comments: The head of the SAI cannot be removed from office except for proven physical or psychological inability or for grave moral reasons. Lei 25/2009 states: ARTICLE 21 3. The President of the Administrative Court can only be removed from office or suspended from performing his duties due to proven physical or psychological inability or due to grave moral reasons.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: http://www.ta.gov.mz/IMG/pdf/Lei_n._25_2009-2.pdf (http://www.ta.gov.mz/IMG/pdf/Lei_n._25_2009-2.pdf)

Comments: The budget of the SAI is determined by the executive (according to Lei n.O 25/2009 de 28 de Setembro), and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Law number O 25/2009 of September 28th ARTICLE 77 (Government's Responsibility). It is the duty of the Government to ensure the organizational, material and human resources conditions for the implementation of the current Law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.ta.gov.mz/IMG/pdf/Lei_n._25_2009-2.pdf (http://www.ta.gov.mz/IMG/pdf/Lei_n._25_2009-2.pdf)

Comments: The SAI has full discretion to decide which audits it wishes to undertake according to article 34 and 36 according to Lei nr 25/2009 de 28 de Setembro. ARTICLE 34 (Competencies of the Third Section) 1. It is the duty of the Visa Department and of the Public Revenue and Expenditure Inspection the prior inspection of the acts issued by sovereign bodies or its holders and by the Prime Minister. 2. In the scope of inspection, through the visa, it is its duty to verify the compliance to the existing laws of the following acts practiced by the Council of Ministers: a) the contracts, of any nature, entered into by bodies that are subject to the Court's jurisdiction; b) the minutes of the contracts in the terms of the legislation on the previous inspection; c) the minutes from the contracts of any value that will be entered into by public deed and whose costs have to be met in the act of its conclusion; d) the diplomas and orders regarding the admission of unbound staff to civil service, as well as all admissions in intake categories for public administration. 3. In the scope of revenue and public expenditure inspection: a) proceed to the simultaneous and continuous inspection of public money, in the scope of the competencies conferred by law; b) proceed to the inspection of the application of financial resources obtained through loads, benefits, sureties and donations in the scope of the central public administration. 4. We must also, in the scope of revenue and public expenditure inspection, appreciate and decide on the processes of account provision from the following bodies: a) ministries and committees with an inter ministerial nature; b) Central Public Administration bodies; c) Courts not mentioned in subparagraph c) of article 27; d) The Attorney General's Office; e) provincial assemblies; f) provincial governors and governors of the city of Maputo; g) public universities; h) public institutes; i) public companies; j) limited companies who are exclusively or predominantly public; k) social security; i) embassies and diplomatic and consular representations, representations and delegations of external ministries; m) other bodies or agencies established by the law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No such process is in place.

Comments: Researcher: No such process is in place.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: N/A

Comments: The SAI interacts with the legislature in some form, but the nature and intensity is not made public through reports so it is very difficult to collect evidence. Few meetings around public debts and supreme Audit report for 2014 were held at legislature budget committee with the presence of civil society groups.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The question is about testifying but the researcher answer's in on interaction. There is no evidence or record of the head of SAI or any senior officer testifying at legislature.

Government Reviewer

Opinion: Agree

IBP comment: Answer C is maintained.

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: There is no open consultation mechanism in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget at Ministry of Finance. There are informal mechanisms at the sectorial and local level during planning and budgeting process. The mechanisms are informal because those mechanisms are not regulated by specific law to determine the type of participation, methodology to be used and responsibility of the members of the public in the process of providing input for the budget formulation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Civil society has two moments in which the annual revision is made, where the reviews of the activities made throughout the year are presented by the Government as well as the civil society being called to give their opinion on the budget. Notwithstanding, for the 2017 Executive's Budget, prior to the budget being approved the civil society, it was invited by the National Directorate for Budget, where the directives of the Executive's Budget Proposal for 2017 were presented and comments on the budget were provided. However, following the meeting, civil society did not formally send its suggestions for the improvement of the Budget.

Researcher response: Regarding the Executive's Budget Proposal, civil society was invited by the Budget and Plan Commission of the National Assembly to deliver its opinion. Only in 2017 did the Government invite the Civil Society for a presentation meeting on the Preconditions of the Executive's Budget Proposal, but we have to emphasize that the government invited the Civil Society through the MEF after the proposal had been submitted to the Council of Ministers and the National Assembly.

IBP comment: Based on the researcher's response, answer D is correct.

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met

e. Not applicable (please comment)

Answer: d.

Sources: N/A

Comments: The Executive does not actually engage in discussion of any these topics.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The Civil Society can intervene on the Expenditures regarding Social Expenditures and Investment Projects, however, we never receive formal proposals addressed to the National Directorate for Planning and Budget.

Researcher response: The mechanisms for the Civil Society to intervene during the non-publicized and unknown formulation process, what happens is that society analyzes the proposal of the Executive's Budget already deposited in the National Assembly and already on the public domain where it comments regarding the expenditure with social sectors and other indicators connected to public investment that publishes in the newspapers with greater circulation and also serves as an analysis that is presented to the Budget and Plan Commission. The government in the formulation, there is only involvement at a sectoral level and not at the level of the Ministry of Economy and Finance (MEF) on the consolidated Executive's Budget Proposal.

IBP comment: Answer D is confirmed.

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: The government makes follow-up and monitoring visits during budget implementation, but these do not include opportunities for the public to provide inputs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Regarding the involvement and participation of Civil Society in the Government Planning and Budgeting processes, there are annually two moments created for the scrutiny and sharing of information between the Government, Civil Society and the Cooperation Partners, namely: Forum of the Observatory for Development, which takes place in March for revision and review, and the other in September, for planning of the following year. Therefore, if there is any information/study to share, these moments must be used to give an opinion and contribution.

Researcher response: The Observatory for Development that integrates the Government and Civil Society organizations in Mozambique is responsible for the inspection of the implementation of social and economic plans, however it does not happen with the necessary regularity and without the necessary planning in terms of anticipation of the schedule and availability of documents in a timely manner for an efficient and active participation from the civil society. And despite the government recognising it as an important event, it has not been regular, in 2015 there was no meeting and in 2016 there was only one meeting instead of two, which is the norm, and not in times which are crucial to influence politics. Another relevant point is related to the institutionalization of channels for the reception of comments and contributions from the civil society, we believe that if that channel exists, it must be greatly promoted on the websites of the government bodies responsible for the inspection and monitoring processes of the plans.

IBP comment: Answer D is confirmed.

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Through the comments left during the Forum of the Observatory for Development.

Researcher response: Due to the lack of regularity of the observatory for development meetings and of the greater promotion of the invitation to several provinces and districts we believe that a large part of the population does not have the opportunity to be able to interact in an adequate way in the assessment and monitoring of the government plans and public budget. There are opportunities that still need greater promotion, preparation and methodology for a greater and better participation from the several groups of vulnerable population.

IBP comment: Answer B is confirmed.

130:

During the implementation of the annual budget, which of the following topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive’s engagement with citizens covers all six topics
- b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: The executive body organizes sessions in the scope of the monitoring of the Government’s 5-year Plan implementation and of the Social and Economic Plan, including the state’s budget. However, the criteria and methodology used in the sessions are not clear, the participation is by invitation and, on several occasions, it is a political meeting and not on the public budget. In the several interactions and sessions the topics related to the offer of public services and expenditures with social areas has called the public’s demand to the Government.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: During the Forum of the Observatory for Development, reviews are made that cover topics such as macro-economic development, stages of the implementation for the Social and Economic Plan, investment projects, execution level of the budget and social expenditures.

Researcher response: The criteria and the methodology used in these sessions are not clear, the participation by invitation only and on several occasions it is only a political meeting and not on the public budget. Because it has not been happening in a systematic way, these forums that had their peak in 2014 are being carried out systematically by the government.

IBP comment: Answer D is confirmed.

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: N/A

Comments: In the few ad-hoc sessions that are organized to promote dialogue between the executive and civil society groups, the methodology used is not adequate, invitations are limited and materials are distributed very late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: The executive does not use public participation mechanisms during the budget implementation stage, the executive organizes a few sessions with the public on governance but does not respond to GIFT principles of ?Transparency? and ?Sustainability? and even the those session does not produce a written record?. The executive does not provide the public with information on how citizens? inputs have been used to assist in monitoring the implementation of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: N/A

Comments: Some ministries organize meetings and workshops with non-governmental actors and partners to discuss the proposed activities, priorities and allocation of resources in the process of formulating the plan of activities related to the social and economic plan of the government. The Ministry of Health is one of the ministries that invites civil society organizations during its planning and budgeting session, these sessions capture only some ad-hoc views and the ministry invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: N/A

Comments: Civil society organizations are invited by the parliamentary committee of the plan and budget to present their position on the budget. But these consultations are not public hearings, the invitation is addressed to some organized groups only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature’s (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: N/A

Comments: Civil society organizations are invited by the parliamentary committee of the plan and budget to present their position on the budget. But these consultations are not public hearings, and the invitation is addressed to some organized groups only. The agenda is open. The webpage for the parliamentary budget committee (CPO) has a link to the CSO document that was presented during the hearing in November 2016: <http://www.parlamento.mz/index.php/interacao-com-a-sociedade...> (<http://www.parlamento.mz/index.php/interacao-com-a-sociedade-civil2c>) The document shows inputs on a variety of topics.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.

- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: Civil society organizations are invited by the parliamentary committee of the plan and budget to present their position on the budget. But these consultations are not public hearings and the invitation is addressed to some organized groups only, and no reports on these meetings are published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: Civil society organizations made a recommendation for the Legislature to hold public hearings on audit report findings, but so far this has not happened.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: N/A

Comments: The SAI does not have mechanisms through which the public can suggest issues/topics.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: The SAI does not have mechanisms through which the public can suggest issues/topics.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: N/A

Comments: The Supreme Audit Institution has not established mechanisms through which the public can participate in audit investigations and does not provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, either as witnesses or respondents. The Supreme Audit Report made public does not capture an initiative of formal opportunities for the public and civil society to provide input to determine its audit agenda.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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