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

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

**How has the OBI score for Mozambique changed over time?**

### Extensive
- 2010: 47
- 2012: 41
- 2015: 38
- 2017: 39

### Substantial
- 2010: 28
- 2012: 47
- 2015: 38
- 2017: 39

### Limited
- 2010: 28
- 2012: 47
- 2015: 38
- 2017: 39

### Minimal
- 2010: 28
- 2012: 47
- 2015: 38
- 2017: 39

### Scant or None
- 2010: 28
- 2012: 47
- 2015: 38
- 2017: 39

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

**Public availability of budget documents from 2010 to 2017**

<table>
<thead>
<tr>
<th>Document</th>
<th>2010</th>
<th>2012</th>
<th>2015</th>
<th>2017</th>
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<tbody>
<tr>
<td>Pre-Budget Statement</td>
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<tr>
<td>Executive’s Budget Proposal</td>
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<td>Enacted Budget</td>
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<td>Citizens Budget</td>
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<tr>
<td>In-Year Reports</td>
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<tr>
<td>Mid-Year Review</td>
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<tr>
<td>Year-End Report</td>
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<tr>
<td>Audit Report</td>
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</tbody>
</table>

- Available to the Public
- Not Produced
- Published Late, or Not Published Online, or Produced for Internal Use Only

Mozambique’s score of 41 out of 100 is near the global average score of 42.
Transparency alone is insufficient for improving governance. Public participation in budgeting is vital to realize the positive outcomes associated with greater budget transparency.

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

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

Mozambique’s score of 41 on the 2017 Open Budget Index is only marginally higher than its score in 2015.

Since 2015, Mozambique has increased the availability of budget information by:
- Publishing the Year-End Report online in a timely manner.

However, Mozambique has decreased the availability of budget information by:
- Failing to publish the Pre-Budget Statement online in a timely manner.

Moreover, Mozambique has failed to make progress in the following ways:
- Not producing a Mid-Year Review.
- Publishing an Executive’s Budget Proposal that only contains minimal budget information.

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

Mozambique’s score of 7 out of 100 indicates that it provides few opportunities for the public to engage in the budget process. This is lower than the global average score of 12.

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

Only some line ministries provide limited opportunities through which the public can provide input during the formulation or implementation of the annual budget. The legislative plan and budget committee (Comissão do Plano e Orçamento) holds hearings, but with the participation of only a restricted group of civil society organizations.
The Open Budget Survey examines the role that legislatures, supreme audit institutions, and independent fiscal institutions play in the budget process and the extent to which they are able to provide effective oversight of the budget. These institutions play a critical role — often enshrined in national constitutions or laws — in planning budgets and overseeing their implementation.

These indicators were revised to better assess the role of formal oversight institutions in ensuring integrity and accountability in the use of public resources. Therefore, data on the role and effectiveness of oversight institutions in the Open Budget Survey 2017 should not be compared directly to data from earlier editions.

To what extent does the legislature in Mozambique provide budget oversight?

The legislature provides weak oversight during the budget cycle. This score reflects that the legislature provides limited oversight during the planning stage of the budget cycle and weak oversight during the implementation stage of the budget cycle.

Oversight by an Independent Fiscal Institution

Mozambique does not have an independent fiscal institution (IFI). While IFIs are not yet widespread globally, they are increasingly recognized as an important source of independent, nonpartisan information. IFIs take a variety of different institutional forms. Common examples include parliamentary budget offices and fiscal councils.


RECOMMENDATIONS

For more detailed information on the survey findings for Mozambique, please see the Open Budget Survey Data Explorer at survey.internationalbudget.org.

How can Mozambique improve transparency?

Mozambique should prioritize the following actions to improve budget transparency:

- Publish a Pre-Budget Statement online in a timely manner.
- Produce and publish a Mid-Year Review.
- Increase the information provided in the Executive’s Budget Proposal, for example by providing detail on expenditures for years prior to the budget year, details on planned expenditures and revenue estimates for a multi-year period beyond the budget year, and information on expenditures at the program level.
The Open Budget Survey uses internationally accepted criteria developed by multilateral organizations from sources such as the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), the International Organisation of Supreme Audit Institutions (INTOSAI) and the Global Initiative for Fiscal Transparency (GIFT).

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

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

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

- Pilot mechanisms for members of the public and executive branch officials to exchange views on national budget matters during both the formulation of the national budget and the monitoring of its implementation. These mechanisms could build on innovations, such as participatory budgeting and social audits. For examples of such mechanisms, see www.fiscaltransparency.net/mechanisms/
- The legislature should provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget.
- Establish formal mechanisms for the public to assist the supreme audit institution in formulating its audit program and to participate in relevant audit investigations.

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

- Ensure the legislature holds a debate on budget policy prior to the tabling of the Executive’s Budget Proposal and approves recommendations for the upcoming budget.
- Ensure a legislative committee publishes reports on its examination of in-year budget implementation online.
- Ensure the head of the SAI is appointed in a way that ensures his or her independence.
- Consider setting up an independent fiscal institution to further strengthen budget oversight.

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

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