



# Mozambique

## Index Assessment

PALOP-TL E-BUDGET  
TRANSPARENCY INDEX

PRO PALOP - TL SAI (PHASE II)

**2021**



**MOZAMBIQUE HAS AN OVERALL SCORE OF 63, RANKING SECOND AND ABOVE THE PALOP-TL AVERAGE OF 51 POINTS.**

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In the Budget Reporting Dimension, it is the best scoring country (84 pts). Mozambique prepares and publishes all reports evaluated by the index. However, the absence of information on the publication date of the four quarterly reports prevents the evaluation on the publication deadline and therefore the country loses points in the indicator.

In the information quality dimension, it is noteworthy that the country does not present the approved expenditure allocations by sub-function and does not detail the sources of revenue foreseen in the PB. In the BERs, the revenues also do not appear sufficiently detailed. In the Year-End Report, it is pointed out that the organic classification is available only for a part of the budget (operating) and not for the budget as a whole.

The country does not provide databases in open format containing the mentioned classifications about expenditures and revenues.

More details and references about the results of the evaluation in the following sections.

## ► A BRIEF NOTE ABOUT THE INDEX

The index assesses the ability of countries to provide the budget data of public interest that feeds this platform: the approved allocations and the execution of expenditures according to functional and organic classification, and of revenues according to economic classification. The budget reports responsible for providing this information are: Promulgated Budget (PB), Execution Reports (BER) and Year-End Reports (YER).

The Index evaluates three dimensions: **(1) budget reports; and (2) information quality; (3) open data.** The first assesses whether the source reports of the information that feeds the platform are prepared and published. The second assesses whether or not the country makes such data available. The third assesses whether the required information is available in open-format databases.

More details on the rationale for the paper and the scoring system can be found in the Methodology document.

## ► DIMENSION 1 - BUDGET REPORTS:

**Evaluated documents:** 2020 Promulgated Budget; 2020 Execution Reports; 2019 Year-End Report.

### ► PROMULGATED BUDGET (2020)

**Prepared:** Yes.

**Document Name:** 2020 State Budget.

**Approved by the parliament on:** April.

**Source:** <https://pt.euronews.com/2020/04/22/filipe-nyusi-promulga-lei-do-orcamento-do-estado-para-2020>

**Promulgated on:** April 22, 2020.

**Source:** Official Gazette.

**Address:** <https://www.cabri-sbo.org/pt/documents/law-no-3-2020-approves-the-state-budget-for-the-year-2020>

**Publication timing:** Less than 1 month.

### ► BUDGET REPORTS (2020)

**Periodicity:** Quarterly.

**Prepared:** Yes.

**Published yes**

**Source:** <https://www.mef.gov.mz/>; search on the right side menu “State Budget Execution” and 2020 BER.

**Date:** It was not possible to identify.

**Document Name:**

State Budget Execution Report - January to March - Year 2020

State Budget Execution Report - January to June - Year 2020

State Budget Execution Report - January to September - Year 2020

State Budget Execution Report - January to December - Year 2020

**Publication timing:** Could not identify.

### ► YEAR-END REPORTS

**Prepared:** Yes.

**Report Name:** 2019 General State Account.

**Address:** Search at: <https://www.mef.gov.mz/>; search the right side menu for General State Account (GSA) and then 2019 GSA.

**Published on:** May 2020.

**How the date was identified:** On the cover page of the document.

**Publication timing:** less than 6 months after the end of the reported period.

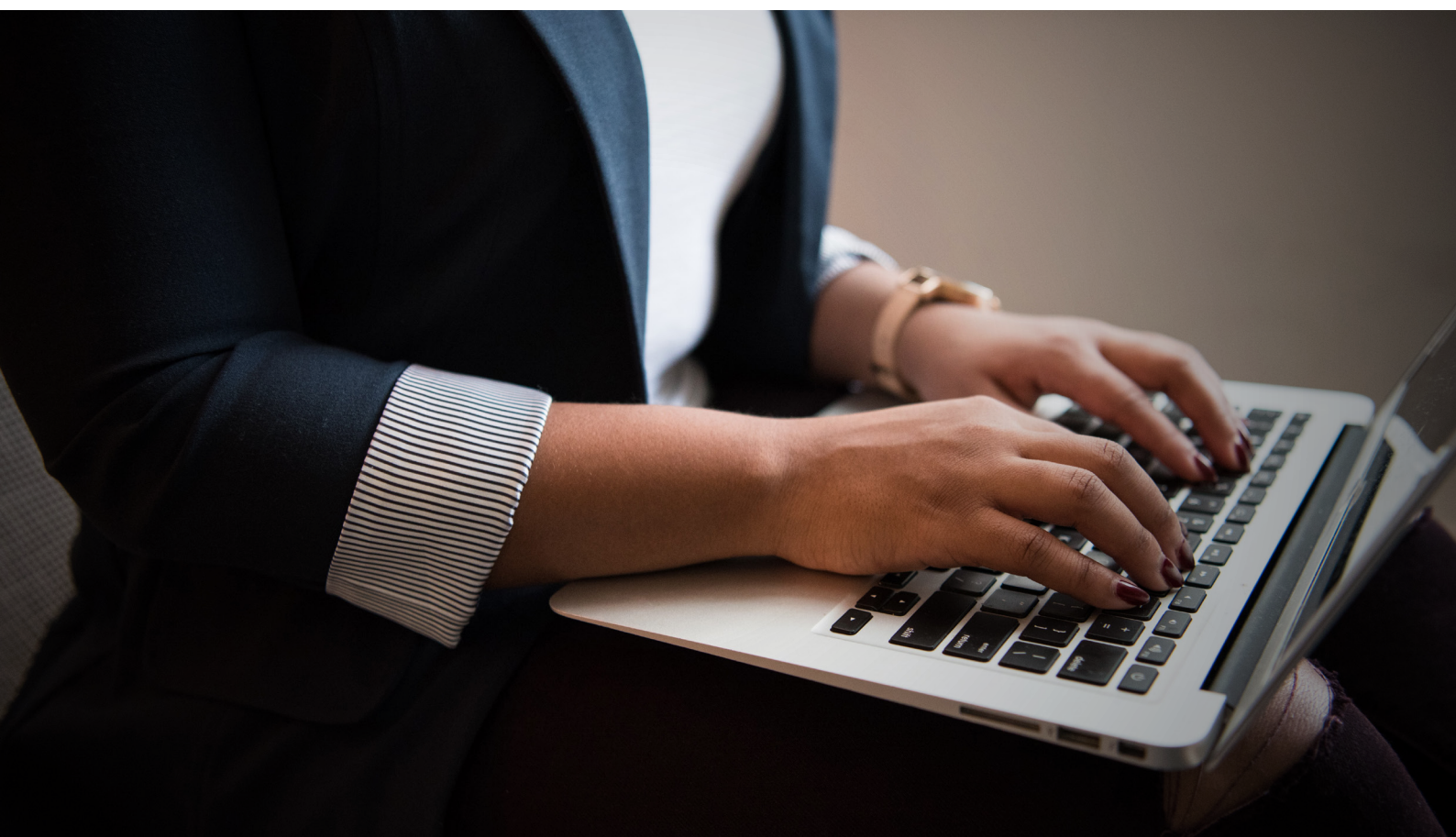
## ► DIMENSION 2 - INFORMATION QUALITY

### ► PROMULGATED BUDGET (2020)

- **Expenditure by Functional classification in 1 level:** On the website, in “2020 SB”; “Accompanying Law”; File “State Expenditures and Financial Operations by Function” - Map M
- **Expenditure by Organic classification in 2 levels:** On the Ministry of Finance’s website, under “2020 SB”; “Accompanying Law”; File “State Expenditure and Financial Operations by Function” - Maps E, F, G, H, I, J.
- **Revenues by economic classification in 2 levels:** On the Ministry of Finance’s website, under “State Budget for 2020 Basis Document”, pages 32-35.
- **Weighting on the Revenue score by individual source:** 75%: The sum of the values of non-transparent items (“Other Taxes”, “Non-Tax Revenues”, “Earmarked Revenues” and “Capital Revenues”) comes to 18.6% of the total. This is why the country’s score on this indicator will be 75, and not 100.

### ► BUDGET EXECUTION REPORTS

- **Expenditure by Functional classification in 2 levels:** In the Quarterly BER, in the table “Summary of Expenditure According to the Functional Classification, in Comparison with the Budget Allocation Central, Provincial, District and Municipal Scope”



- **Expenditure by Organic classification in 2 levels:** In the Quarterly BER, in the table
- **“Summary of the Operating Expenditure, According to the Organic and Economic Classification, in Comparison with the Budget Allocation Scope:** Central, Provincial, District and Municipal”
- **Revenue by economic classification in 2 levels:** In the BER, in the table “Summary of Expected and Collected Revenue, According to Economic Classification (In Thousands of Meticaïs)
- **Weighting on the Revenue score by individual source:** 75%. The sum of the values of the items not detailed (“Social Contributions”, “Other Current Revenues” and “Other Capital Revenues”) exceeds 3% of the total value of the Revenue.

## ► YEAR-END REPORT

- **Expenditure by Functional classification in 2 levels:** In the document “General State Account”, the table “Summary of Expenditure According to the Functional Classification, in Comparison with the Budget Allocation Central, Provincial, District and Municipal Scope”;
- **Expenditure by Organic classification does not score:** In the “General State Account” document, it is presented only for a part of the expenditures: Summary of the Operating Expenditure, According to the Organic and Economic Classifications, in Comparison with the Budget Allocation Scope: Central, Provincial, District and Municipal”. Therefore, the report does not present the classification only for the Investment Budget, or a single table with the two integrated. Since it does not apply to the budget as a whole, the country does not score.
- **Revenue by economic classification in 2 levels:** In the 2020 General State Account, in the table “State Revenue Foreseen and Collected, according to the Economic Classification - Central, Provincial and District Scopes (In Thousand Meticaïs)”
- **Weighting on the Revenue score by individual source:** 100%. The sum of the values of the items not detailed (“Other Public Sector Social Contributions”, “Other Current Revenues” and “Other Capital Revenues”) does not exceed 3% of the total. The proportion is lower than in the BER because the “Social Contributions” item is a lot more detailed.

## ► DIMENSION 3 - OPEN DATA

The country does not provide databases in open format containing the mentioned data about expenditures and revenues.

The data obtained was extracted from the .pdf reports. It is worth noting that there are some problems with the presentation of the tables in these reports.

► **(1) Rounded numbers in the source tables do not allow the citizen to verify the exact resource allocated to the lines.**



Because of rounding, many times the total indicated in the table does not match the total resulting from the sum of the headings. If there were some other sources with the detailed values, there would be no problem in rounding off for better organization of the information in the table. But since this is the only source, it is important that it is as detailed as possible.

► **(2) In 2020, the fourth quarter Execution Report has an internal data inconsistency.**

When comparing the result of the operating budget by function and entity in the same report, they differ by about 5 BI Meticaís. In Map III - 2, the total operating budget appears at \$231 billion, while in Map IV - 4 it is \$235.7 billion.

► **(3) The table with expenditure allocations by function shows some headings with the same name and different codes.**

**Example:** BER 1 - Quarter Map III - 2. Headings 9313 and 9321 refer to the same sub-function “Technical High School”.

► **(4) The tables with organic classification show only the codes and headings of the units, but do not indicate the entities to which these units belong.**

To identify it, it was necessary to refer to another document<sup>1</sup>, also in .pdf. Ideally, the connection between entities and units should be available in the same report.



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<sup>1</sup> Decree 52/2012. Official Gazette. Republic of Mozambique Official Publication.