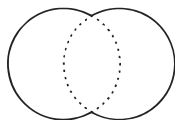


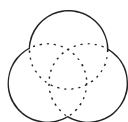
## Overview



### Transparency:

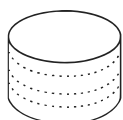
**4** /100

(Open Budget Index score)



### Public Participation:

**2** /100



### Budget Oversight:

**39** /100

## About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

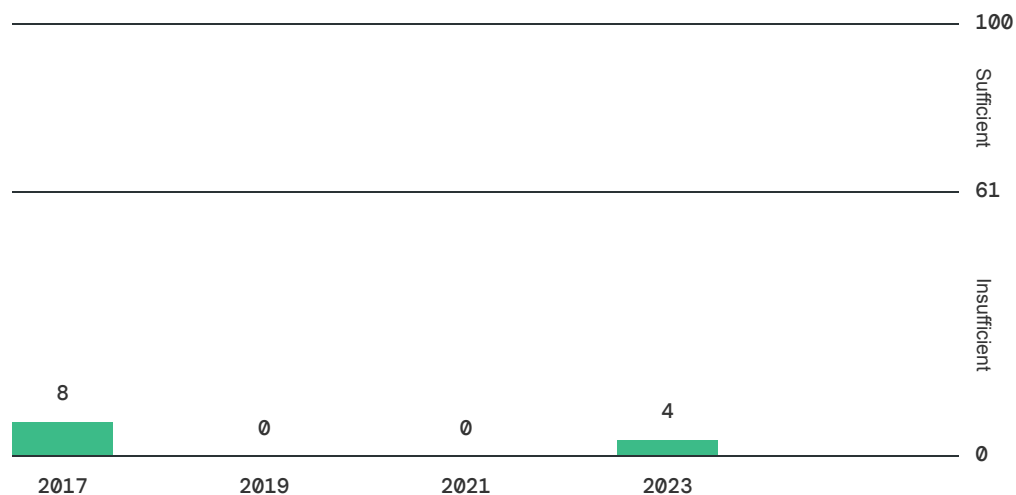
**The Open Budget Survey (OBS)** is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 9th edition of the OBS covers 125 countries.

Visit [www.internationalbudget.org/open-budget-survey](http://www.internationalbudget.org/open-budget-survey) for more information, including the full OBS methodology, the 2023 Global Report, findings for all surveyed countries, and the Data Explorer.



# How has the transparency score for Comoros changed over time?



## Public availability of budget documents in Comoros

KEY	
<span style="color: green;">●</span>	Available to the Public
<span style="color: yellow;">●</span>	Published Late, or Not Published Online, or Produced for Internal Use Only
<span style="color: red;">⊘</span>	Not Produced

Document	2017	2019	2021	2023
Pre-Budget Statement	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: red;">⊘</span>	<span style="color: yellow;">●</span>
Executive's Budget Proposal	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>
Enacted Budget	<span style="color: green;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>
Citizens Budget	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>	<span style="color: yellow;">●</span>
In-Year Reports	<span style="color: yellow;">●</span>	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>	<span style="color: yellow;">●</span>
Mid-Year Review	<span style="color: red;">⊘</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: red;">⊘</span>
Year-End Report	<span style="color: green;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>
Audit Report	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>

# How comprehensive is the content of the key budget documents that Comoros makes available to the public?

KEY	
<span style="color: green;">●</span>	61-100 / 100
<span style="color: yellow;">●</span>	41-60 / 100
<span style="color: red;">●</span>	1-40 / 100

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2023	Hard Copy
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2023	Hard Copy
Enacted Budget	The budget that has been approved by the legislature.	2022	Internal Use
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2022	Internal Use
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2022	Published Late
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2022	Not Produced
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2021	<span style="color: red; border: 1px solid red; border-radius: 50%; padding: 2px;">29</span>
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2020	Internal Use

Comoros's transparency score of 4 in the OBS 2023 is near its score in 2021.

## What changed in OBS 2023?

Comoros has increased the availability of budget information by:

- Publishing the Year-End Report online.

However, Comoros has decreased the availability of budget information by:

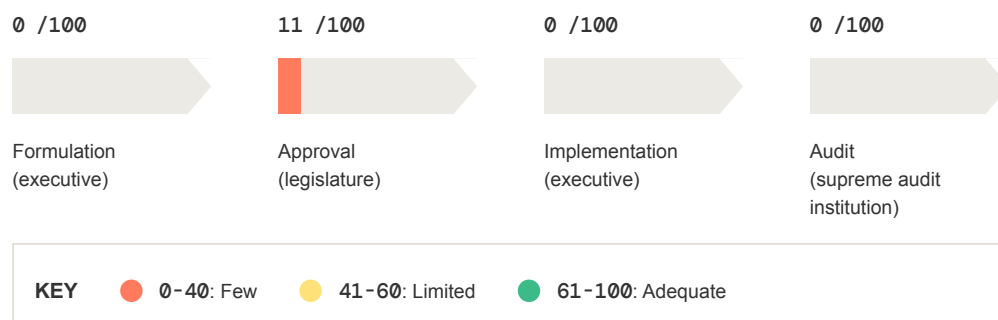
## Recommendations

Comoros should prioritize the following actions to improve budget transparency:

- Publish the Pre-Budget Statement, Executive's Budget Proposal, Enacted Budget, Citizens Budget, In-Year Reports and Audit Report online in a timely manner, in compliance with transparency standards.
- Produce and publish the Mid-term (semi-annual) budget report (Mid-Year Review) on time, respecting transparency standards.
- Include analyses comparing forecasts and actual results in the annual budget report (Year-End Report).



# Extent of opportunities for public participation in the budget process



## Recommendations

To further strengthen public participation in the budget process, the Comoros Ministry of Finance should prioritize the following actions:

- Pilot mechanisms to engage the public during budget formulation and to monitor budget implementation.
- Apply mechanisms for public involvement and participation (including vulnerable and under-represented people), through civil society, in the formulation and monitoring of the execution of the finance law.

Comoros's Assembly of the Union has established public hearings related to the approval of the annual budget, but should also prioritize the following actions:

- Allow the public or any civil society organization to testify during its hearings on the budget proposal prior to its approval.
- Allow the public or any civil society organization to testify during its hearings on the Audit Report.

Comoros's Audit Chamber of the Supreme Court should prioritize the following actions to improve public participation in the budget process:

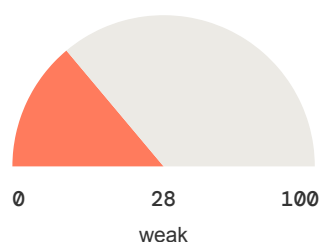
- Establish formal mechanisms allowing the public, through civil society, to contribute to oversight and audit work.

# Budget Oversight

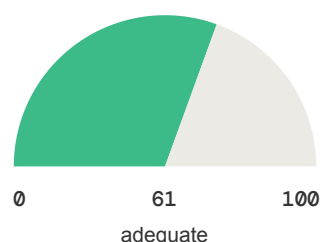
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Comoros, together, provide weak oversight during the budget process, with a composite oversight score of **39** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

## Legislative oversight



## Audit oversight



**KEY**    ● 0-40: Few    ● 41-60: Limited    ● 61-100: Adequate

## Recommendations

Comoros's Assembly of the Union provides weak oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- Carry out a debate on budgetary policy before tabling the finance bill with the aim of ensuring consistency with the finance law.
- Publish a report on the examination of the finance bill carried out by the Finance Commission.
- Monitor budget execution and publish the resulting monitoring report.



- In practice, ensure the Assembly of the Union is consulted before the executive shifts funds specified in the Enacted Budget between administrative units or spends any unanticipated revenue during the budget year.
- Review the Audit Report and publish the resulting findings online.

To strengthen independence and improve audit oversight by the Comoros Audit Chamber of the Supreme Court, the following actions are recommended:

- Ensure audit processes are reviewed by an independent agency.

### **The emerging practice of establishing independent fiscal institutions**

Comoros does not have an independent fiscal institution (IFI). IFIs are increasingly recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

*\*These indicators are \*not\* scored in the Open Budget Survey.*

# Methodology

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- Only documents published and events, activities, or developments that took place through 31 December 2022 were assessed in the OBS 2023.
- The survey is based on a questionnaire completed in each country by an independent budget expert:  
Helmi Youssoufa Oumara  
Consultant  
  
hlmyumar@yahoo.fr
- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Comoros by a representative of the Ministry of Finance.