

**International Budget Partnership  
OPEN BUDGET QUESTIONNAIRE  
Namibia, September 2009**

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# International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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**Section One: The Availability of Budget Documents**

**Table 1. Budget Year of Documents Used in Completing the Questionnaire**

<b>Budget Documents Used in Completing the Questionnaire</b>	
	Budget Year Used
Pre-Budget Statement	Not available
Budget Summary	2009/10
Executive's Budget Proposal	2009/10
Supporting Budget Documents	2009/10
Citizens Budget	Not available
Enacted Budget	2009/10
In-Year Reports	2009
Mid-Year Report	Not available
Year-End Report	2007/08
Audit Report	2006/07

**Table 2. Key Budget Documents Used: Full Titles and Internet Links**

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	Statement for the 2009/10 Budget presented by Hon Saara Kuugongelwa-Amadhila, Minister of Finance, 19 March 2009, <a href="http://www.mof.gov.na/Budget%20Documents/2008-09/Read%20Budget%20Speech%2019.pdf">http://www.mof.gov.na/Budget%20Documents/2008-09/Read%20Budget%20Speech%2019.pdf</a> (accessed 9 June 2009)
Executive's Budget Proposal	Medium Term Expenditure Framework (MTEF) 2009/10 – 2011/12, March 2009: <a href="http://www.mof.gov.na/Budget%20Documents/2008-09/MTEF%20200910-201112.pdf">http://www.mof.gov.na/Budget%20Documents/2008-09/MTEF%20200910-201112.pdf</a> (accessed 9 June 2009)
Budget Document One in Support of the Executive's Budget Proposal	Estimates of Revenue and Expenditure for the years 1 April 2009 to 31 March 2012, March 2009: <a href="http://www.mof.gov.na/ERE.htm">http://www.mof.gov.na/ERE.htm</a> (accessed 9 June 2009)
Budget Document Two in Support of the Executive's Budget Proposal	Fiscal Policy Framework 2009/10 – 2011/12, "Weathering the Storm," March 2009: <a href="http://www.mof.gov.na/Budget%20Documents/2008-09/Fiscal%20Policy%20Framework%2019%20March%202009.pdf">http://www.mof.gov.na/Budget%20Documents/2008-09/Fiscal%20Policy%20Framework%2019%20March%202009.pdf</a> (accessed 9 June 2009)
Budget Document Three in Support of the Executive's Budget Proposal	Macroeconomic framework 2009/10 – 2011/12, March 2009: <a href="http://www.mof.gov.na/Budget%20Documents/2008-09/Macroeconomic%20Framework%2019%20March%202009.pdf">http://www.mof.gov.na/Budget%20Documents/2008-09/Macroeconomic%20Framework%2019%20March%202009.pdf</a> (accessed 9 June 2009)
Citizens Budget	Not Produced
Enacted Budget	Appropriation Act, 2009, <a href="http://www.parliament.gov.na/acts/acts.php">http://www.parliament.gov.na/acts/acts.php</a> (accessed 15 September 2009)
In-Year Reports	Comprehensive In-Year Reports covering expenditure and revenue are not published.  However, the Quarterly Bulletin published by the central bank (Bank of Namibia) contains information on actual public borrowing (e.g. Bank of Namibia Quarterly Bulletin - June 2009, pp. 45-52).
Mid-Year Review	Not produced

Year-End Report	Accountability Report 2007/08, March 2009: <a href="http://www.mof.gov.na/Budget%20Documents/2008-09/Accountability%20report%202007-08.pdf">http://www.mof.gov.na/Budget%20Documents/2008-09/Accountability%20report%202007-08.pdf</a> (accessed 9 June 2009)
Audit Report	Summary Audit Report on the Accounts of the Government of Namibia for the Financial Year ended 31 March 2007 (the "Auditor General's Report"), published on the web by line ministry <a href="http://www.oag.gov.na/REPORT-FIN-MIN-CLIENT.htm">http://www.oag.gov.na/REPORT-FIN-MIN-CLIENT.htm</a> (accessed 9 June 2009)
Other Documents	Namibia's Budget at a Glance 2009/10 – 2011/12, March 2009, <a href="http://www.mof.gov.na/Budget%20Documents/2008-09/BudgetGlance.pdf">http://www.mof.gov.na/Budget%20Documents/2008-09/BudgetGlance.pdf</a> (accessed 9 June 2009)
Relevant Ministries & Departments	Ministry of Finance: <a href="http://www.mof.gov.na">www.mof.gov.na</a> , National Planning Commission: <a href="http://www.npc.gov.na">www.npc.gov.na</a> , Bank of Namibia: <a href="http://www.bon.com.na">www.bon.com.na</a>

**Table 3. Distribution of Documents Related to the Executive’s Budget Proposal**

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
	Pre-budget	<b>Executive’s Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes					Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes	Yes	Yes	Yes	
<b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i></b>						
	Pre-budget	<b>Executive’s Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	No	No	No	No	NA
2. Advance notification of release is sent to users, media	NA	No	No	No	No	NA
3. Released to public same day as official release to media	NA	Yes	Yes	Yes	Yes	NA
4. Available on the Internet free of charge	NA	Yes	Yes	Yes	Yes	NA
5. Free print copies available, limited distribution	NA	Yes	Yes	Yes	Yes	NA
6. Free print copies available, mass distribution	NA	No	No	No	No	NA
7. Readily available outside capital and/or big cities <sup>+</sup>	NA	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	NA	No	No	No	No	NA
9. News conference is held to discuss release	NA	Yes	Yes	No	No	NA

\*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

<sup>+</sup>Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**Table 4. Distribution of the Enacted Budget and Other Reports**

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes
<b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i></b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	NA	NA	No	No
2. Advance notification of release sent to users, media	Yes	NA	NA	No	No
3. Released to public same day as official release to media	Yes	NA	NA	Yes	Yes
4. Available on the Internet free of charge	Yes	NA	NA	Yes	Yes
5. Free print copies available, limited distribution	Yes	NA	NA	Yes	No
6. Free print copies available, mass distribution	No	NA	NA	No	No
7. Readily available outside capital/big cities <sup>+</sup>	Yes	NA	NA	Yes	Yes
8. Written in more than one language	No	NA	NA	No	No
9. News conference is held to discuss release	No	NA	NA	No	No

<sup>+</sup>Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.



## Section Two: The Executive's Budget Proposal

### *Notes on abbreviations:*

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

**Note 1:** The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to [info@internationalbudget.org](mailto:info@internationalbudget.org).

<b>The Executive's Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by administrative unit.</li> <li>b. Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>d. No expenditures classified by administrative unit are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Medium Term Expenditure Framework (MTEF) 2009/10 - 2011/12</p> <p><u>Comment:</u> In the MTEF, expenditures are classified by Vote, Programme and Activity. In the supporting document "Estimates of Revenue and Expenditure," expenditures are in addition classified by Vote, Main Division and Line Item.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function.</li> <li>d. No expenditures classified by function are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> MTEF 2009/10 - 11/12</p> <p><u>Comment:</u> The system of programme (broken down into activities) budgeting employed in the MTEF is in many instances comparable to a functional classification. For example, under the Vote of Ministry of Education, the programme “Tertiary Education &amp; Training” (MTEF 2009/10 - 11/12, p210).</p> <p><b><u>Researcher Response to this Question was “c”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “b.” See my comment to Question 19, Page 14.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire: “c.” I chose my answer because the budget breakdown by programme and activity does not follow international standards, and in many instances lacks detailed information.</p> <p><b><u>IBP Comment:</u></b> Taking into account the comment made by Peer Reviewer Two, IBP editors chose answer “c” as originally suggested by the researcher.</p>	<p>C</p>
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<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification.</li> <li>d. No expenditures classified by economic classification are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Estimates of Revenue and Expenditure 2009/10 - 11/12</p> <p><u>Comment:</u> The classification by standard items in the above supporting document follows closely the IMF's Government Financial Statistics manual, but does not include balance sheet or accrual accounting.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> <li>a. Program-level data are presented for all expenditures.</li> <li>b. Program-level data are presented for at least two-thirds of, but not all, expenditures.</li> <li>c. Program-level data are presented, but for less than two-thirds of expenditures.</li> <li>d. No program-level data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> MTEF 2009/10 - 11/12</p> <p><u>Comment:</u> The system of programme budgeting is now the norm in the Namibian MTEF; however, it is not clear how programme budgets correspond to the economic classification presented in the Estimates of Revenue and Expenditure.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented.  b. No, multi-year estimates of aggregate expenditure are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  MTEF 2009/10 - 11/12, pp 829-830</p> <p><u>Comment:</u>  Estimates are presented for BY, BY+1 and BY+2.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).  b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.  c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.  d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  MTEF 2009/10 - 11/12</p> <p><u>Comment:</u>  The MTEF provides expenditure by administrative unit (Vote) and programme for BY, BY+1 and BY+2; the Estimates of Revenue and Expenditure document presents expenditure by administrative unit (Vote, Main Division) and economic classification (Personnel, Goods and Services, etc).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of tax revenue are identified individually.</li> <li>b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>d. No sources of tax revenue are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The Estimates of Revenue and Expenditure document gives a detailed breakdown of the estimated tax revenue sources for the BY, as well as BY+1 and BY+2.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of non-tax revenue are identified individually.</li> <li>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>d. No sources of non-tax revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The Estimates of Revenue and Expenditure document gives a detailed breakdown of the estimated non-tax revenue sources for the BY, as well as BY+1 and BY+2.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented.  b. No, multi-year estimates of aggregate revenue are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  See citations for Q7 and Q8.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).  b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.  c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.  d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  See citations for Q7 and Q8.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</li> <li>b. Yes, the data reflect the outstanding debt at the end of the budget year.</li> <li>c. Yes, the data reflect the outstanding debt at the start of the budget year.</li> <li>d. No, data on the outstanding debt are not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The MTEF 2009/10 - 11/12 provides narrative (p16) and table (pp. 829-830) for estimated outstanding public debt at end of the current fiscal year (BY-1), BY, BY+1 and BY+2. Primary Budget Balance, Budget Balance and Net Borrowing Requirement are listed separately for all these years.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, interest payments on the debt are presented.</li> <li>b. No, interest payments on the debt are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interest payments for BY-1, BY, BY+1 and BY+2 are presented in the MTEF 2009/10 - 11/12 (pp. 829-830). Domestic and foreign interest payments are listed separately.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a



13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented.
- e. Not applicable/other (please comment).

Citation:

There has been no change in the provided information since the OBI 2008; the MTEF (pp. 829-830) provides a breakdown of interest payments by foreign and domestic; provision for loan guarantees likely to be called; on the financing of the budget deficit, there is a break-down of borrowing by treasury bills, government bonds and foreign loans, plus adjustments for expected exchange rate effects. The debt stock is broken down by domestic and foreign debt.

Comment:

It is, in the researcher's opinion, it is difficult to choose between answers "b" and "c" for this question; it was decided to retain answer "c."

C

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:** A more appropriate response is "a." Although it is difficult to choose between "a" and "b," the MTEF provides more information on the breakdown of interest payments (foreign and domestic); financing of the fiscal deficit, currency denomination of the debt; and means of financing the budget deficit. These are shown in the MTEF document on pages 829 -830. Only the maturity profiles of the debt are not shown. Extensive information related to the composition of government debt is presented. (<http://www.mof.gov.na/Budget%20Documents/2008-09/MTEF%20200910-201112.pdf>).

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "b." Key information is provided even though some details are missing. Hence it would justify answer "b" (most likely agreeable by the researcher).

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "c." I chose my answer because important details are excluded, such as interest rates, currency denomination and maturity profile.

**IBP Comment:** IBP editors chose answer "c" as originally suggested by the researcher, to maintain the consistency of the assumptions used in selecting answers across countries.

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</li> <li>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</li> <li>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</li> <li>d. No, information related to the macroeconomic forecast is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Two supporting documents, the Macroeconomic Framework 09/10 - 11/12 and the Fiscal Policy Framework 09/10 - 11/12, discuss macroeconomic forecasts and implications for fiscal policy. Forecasts include sectoral growth, consumption and investment based on assumptions for, among others, the international environment, inflation and interest rates.</p> <p><u>Comment:</u> The improvement from answer “b” in 2008 to “a” is due to the more comprehensive information made available, notably the newly introduced Fiscal Policy Framework document, which includes a better overview of the assumptions made (pages 23, 24, 26).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The Macroeconomic Framework contains a “most likely” (p. 26) and a “pessimistic” (p. 30) scenario on the economy, but not the impact on fiscal policy. Revenue forecasts on the Fiscal Policy Framework are only given for the “most likely” scenario (p25). Both documents include a short qualitative discussion of downside risks to the economy and revenues.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
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<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The Medium Term Plans (MTP) for each Vote in the MTEF contain policy proposals with associated cost for BY, BY+1 and BY+2, with changes from last year's MTEF indicated under sub-headings “Switches” and “Additional Resources” (e.g. establishment of Financial Intelligence Centre under “Additional Resources” in Ministry of Finance MTP, MTEF 2009/10 - 11/12, p. 160).</p> <p><u>Comment:</u> The costs of some policy changes, in particular those affecting more than one programme / Vote, are not explicitly stated.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
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<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on revenues is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The Budget Statement by the Minister of Finance 2009/10 contains changes in revenue policy, but not the associated impact on revenues. The estimates of Revenue and Expenditure 2009/10 - 2011/12 (pp. 3-14) contains estimates of revenue, but changes in each category for BY and BY+1 can only be deduced by comparing to last year's budget documents.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “c”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The Budget Statement 2009/10 by the Minister contains cost estimates of proposed policies such as the extension of the coverage of social grants and tax concessions (page 16). Although detailed information of specific tax concessions is missing, it deserves the response “b.”</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should be changed as suggested by Peer Reviewer Two to “b.” I chose my answer because some cost estimates of policy changes are provided.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “b” as suggested by Peer Reviewer Two, and consequently the researcher.</p>	<p>b</p>
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<b>Estimates for Years Prior to the Budget Year</b>	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by administrative unit for BY-1.</li> <li>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>d. No expenditures classified by administrative unit are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> MTEF and Estimates of Revenue and Expenditure include expenditures by administrative unit for BY-1, as well as BY-2.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function for BY-1.</li> <li>d. No expenditures classified by function are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The MTEF includes expenditures by programme, which broadly reflects their functional purpose, for BY-1 and BY-2.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “a”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “b.” The Medium Term Plans for each Vote in the MTEF contain a table with programme expenditures. However, these programmes are Vote-specific and do not correspond to international classification standards such as COFOG (IMF). Therefore response “b” is more appropriate than “a.” Furthermore, the expenditure is provided for the period B-3 to B+2. Hence, the response to Question 2 Page 3 should be changed to “b” as well.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should be changed as suggested by Peer Reviewer Two to “b.” I chose my answer because I agree with the peer reviewer on the lack of compliance with international classification standards.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “c” to maintain consistency within the questionnaire (see question 2).</p>	<p>C</p>
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<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>d. No expenditures classified by economic classification are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Estimates of Revenue and Expenditure include expenditures by economic classification for BY-1 (and BY-2), closely following international standards. An overview of all government expenditures by standard item is presented on p18-19, for example.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>d. No program-level expenditure data are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The MTEF includes programme-level spending for BY-1 and BY-2 for all expenditures.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a



<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> In the 2009/10 Budget documents, none of the expenditure estimates for BY-1 have been updated to reflect the actual data.</p> <p><u>Comment:</u> The change from answer “c” in the 2008 OBI round to “d” is explained by the fact that in 2008, expenditure figures were updated to reflect a supplementary budget that was enacted during the preceding financial year. In the current round, BY-1 (FY 2008/09) did not have a supplementary budget, and thus no updates were undertaken.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>Yes, such prior-year estimates of aggregate expenditure are presented.</li> <li>No, such prior-year estimates of aggregate expenditure are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The supporting document “Fiscal Policy Framework” contains actual expenditure at the aggregate level and by functional classification for BY-2, BY-3 and BY-4 (p. 9).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> In the MTEF, actual expenditure is presented for BY-2 and BY-3 by Votes and programmes. In the Estimates of Revenue and Expenditure, actual expenditure is presented for BY-2 by Vote, main division and standard item.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> All budget documents have BY-2 updated with actual expenditure figures.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> <li>a. Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>b. Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The expenditure estimates are generally adjusted for comparability, except for minor administrative re-organizations.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All tax revenues are identified individually for BY-1.</li> <li>b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>d. No tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> In the Estimates of Revenue and Expenditure (pp. 3-14), all sources of tax revenue are identified for BY-1.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All non-tax revenues are identified individually for BY-1.</li> <li>b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>d. No non-tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> In the Estimates of Revenue and Expenditure (pp. 3-14), all sources of non-tax revenue are identified for BY-1.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Revenue data estimates for BY-1 reflect at least six months, and most commonly nine months, of actual data in the summary table in the MTEF, pp. 829-830.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year estimates of aggregate revenue are presented.</li> <li>b. No, such prior-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> In the supporting document “Fiscal Policy Framework” (p. 7), annual actual revenue outturns are presented from BY-2 to BY-6.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p><b>a</b></p>
<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> In the supporting document “Fiscal Policy Framework” (p. 25), outturns for individual revenue sources are listed back to BY-4.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p><b>a</b></p>

<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> MTEF summary table, pp. 829-830.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p><b>a</b></p>
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33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?

- a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.
- b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.
- c. Yes, but only information on the level of debt is presented.
- d. No, information related to the government debt for BY-1 is not presented.
- e. Not applicable/other (please comment).

Citation:

The MTEF summary table (p. 830) contains revised estimates for BY-1 on the domestic and foreign debt stock, interest paid, matured and issued financial instruments, foreign loans and loan guarantees. A brief narrative of this information can be found in the "Fiscal Policy Framework" (pp. 12-13). Important details such as maturity profiles, interest rates and currencies of foreign debt are excluded, however.

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:** A more appropriate answer is "a." Although maturity profiles of debts are not included, the budget documentation presents extensive information on the level and composition of government debt for the year preceding the budget year. Appendix 1 on page 829 of the MTEF 2009/2010 -2010/2012 document has information on domestic and foreign interest payments.

**Peer Reviewer Two Comment:**

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because as indicated before, important details on the composition of debt are excluded.

**IBP Comment:** IBP editors chose answer "b" as originally suggested by the researcher, to maintain the consistency of the assumptions used in selecting answers across the countries.

b

<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> MTEF summary table, pp. 829-830.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<b>Comprehensiveness</b>	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on extra-budgetary funds is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The executive's budget includes a list of projects funded by concessional foreign loans outside the budget (MTEF, p. 15). Grants that are channeled through the budget are only presented as an aggregate figure of “external resources” (Estimates of Revenue and Expenditure, p. 14). There is no indication of extra-budgetary grants in the documents.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b



<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on intergovernmental transfers is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The Estimates of Revenue and Expenditure document (p. 227) provides information on transfers to sub-national levels of government under Vote 17 (Ministry of Regional and Local Government, Housing and Rural Development) for BY, BY+1 and BY+2. The expenditure estimates are broken down into regions, towns and villages. Within each of these levels, however, individual recipient authorities are not identified.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “b”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “a,” since the MTEF provides additional motivation for transfers and names - at least some - recipient authorities (MTEF, pages 437 to 448).</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire: “b.” I chose my answer because in my view, the information provided is not extensive.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “b” as originally suggested by the researcher.</p>	<p>b</p>
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<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on transfers to public corporations is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The MTEF contains quantitative estimates and a narrative discussion of transfers to public corporations under the Vote of the responsible line ministry or agency.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?

- a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.
- b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

Such information is not presented, but direct quasi-fiscal activities do not appear to play a role in Namibia. There are, however, activities that could potentially be replaced by fiscal measures, such as infant-industry protection or the issuance of financial instruments by the central bank to control liquidity in the market.

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "b." MTEF, pages 158 and 159 list support to Agribank and the Development Bank of Namibia in order to provide loans at below-market rates for certain agricultural activities and the SME sector respectively. The allocations to these institutions are also listed in the "Estimates of Revenues and Expenditure." The infant industry protection through levying fees on imported goods competing with products of the infant industry is not a quasi-fiscal activity.

**Researcher Response:** I suggest the answer should be changed as suggested by Peer Reviewer Two to "b." I chose my answer because while no explicit information on quasi-fiscal activities is presented, the few transfers that would fall under that category are indicated as pointed out by the peer reviewer.

**IBP Comment:** IBP editors chose answer "b" as suggested by the Peer Reviewer Two, and consequently the researcher.

b

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The MTEF 2009/10 - 11/12 (p. 830) for the first time included estimates for the "Utilisation of cash reserves" to finance part of the budget, but no information on stocks is presented.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on non-financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget documents contain no information on non-financial assets held by the government.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on expenditure arrears is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> No information is provided on expenditure arrears, but they do not appear to be a significant problem in Namibia.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	e
<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on contingent liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The “Fiscal Policy Framework” (p. 13) provides a narrative and graph of government-guaranteed loans (classified by domestic non-farm, domestic farm, and foreign) and defaults from BY-10 to BY-1. The MTEF (p. 829) provides budget estimates of “Provision for potentially called guarantees.”</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on future liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> MTEF and Estimates of Revenue and Expenditure both contain expenditure estimates for some future liabilities, such as the public sector medical aid scheme (under Vote 9, Ministry of Finance) and for the universal old-age grants (under Vote 14, Ministry of Labour and Social Welfare) for BY, BY+1, BY+2.</p> <p><u>Comment:</u> The information presented is similar to that in the OBI 2008 round, but researcher re-assessment has led to a change in response from "d" to "c."</p> <p><b><u>Researcher Response to this Question was "c"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "b." In addition, Vote 9 lists the contribution to the pension of judges and other office bearers. All Votes and Main Divisions indicate the contribution to the Government Institutions Pension Fund. This could justify response "b."</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire: "c." I chose my answer because the information provided is not comprehensive and only covers a short time horizon.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "c" as originally suggested by the researcher.</p>	<p>C</p>
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44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?

- a. All sources of donor assistance are identified individually.
- b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.
- c. Less than two-thirds of sources of donor assistance are identified individually.
- d. No sources of donor assistance are identified individually.
- e. Not applicable/other (please comment).

Citation:

Amounts of concessional loans outside the budget are listed by project (but not by donor) in the MTEF (p. 15). Grants are presented as a total in Estimates of Revenue and Expenditure (p. 14) and in the MTEF for each Vote under the subsection "Development Partners and Funds" with donor and amount, e.g. for the Ministry of Education (p. 218) or the Ministry of Lands and Resettlement (p. 720).

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "a" since for all programmes donor assistance is listed in the MTEF detailing the donor and whether it is in cash or in kind.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because while grant amounts under each Vote are provided by donor (but not by ultimate use). Most donor assistance to Namibia comes in the form of concessional loans outside the budget, which are reported by project but not by source.

**IBP Comment:** IBP editors chose answer "b" as originally suggested by the researcher.

b

<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on tax expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No information on tax expenditures is provided.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> <li>All earmarked revenues are identified individually.</li> <li>At least two-thirds of, but not all, earmarked revenues are identified individually.</li> <li>Less than two-thirds of earmarked revenues are identified individually.</li> <li>No earmarked revenues are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Earmarked funds are not paid into the State Revenue Fund in Namibia but rather dedicated funds. The Budget documents do not identify earmarked revenues, but the MTEF does provide past income statements of such funds, such as the Motor Vehicle Accident Fund (p. 166).</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “e” since there are no earmarked tax or non-tax revenues except for the above-mentioned “dedicated funds” that do not really fall into this category.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire: “d.” I chose my answer because no information on levies for dedicated funds is reported, although I agree with the peer reviewer that this is a minor occurrence in Namibia.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” as originally suggested by the researcher.</p>	<p>d</p>
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<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> <li>a. One percent or less of expenditure is dedicated to secret items.</li> <li>b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li> <li>c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li> <li>d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Spending on the Namibian Intelligence Service (MTEF, p. 27) and Research and Development by the Ministry of Defence (MTEF, p. 143), which is not further specified, amount to 2% of total spending. Military R&amp;D was not included in the last survey round; its inclusion explains the change in the answer from "a" to "b."</p> <p><u>Comment:</u> Notably, spending on the Intelligence Service almost doubled from BY-1 to BY.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
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<b>The Budget Narrative &amp; Performance Monitoring</b>	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The Fiscal Policy Framework contains a narrative of key spending priorities (p. 22), which are also presented in more detail in the MTEF chapter “Addressing the Nation’s Priorities” (pp. 5-11). In addition, the Medium Term Plan of each Vote contains objectives and numerical targets.</p> <p><u>Comment:</u> The link between expenditure programmes and objectives and targets is often not clear, or the targets are not related to ministry performance, e.g. real GDP growth as a target of the Ministry of Finance (MTEF, p. 203).</p> <p><b><u>Researcher Response to this Question was “c”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “b” as in Question 49, since it refers to the same information.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should be changed as suggested by Peer Reviewer Two to “b.” I chose my answer because I agree that the information provided for the administrative units in the MTEF may warrant a “b” even though some details are missing.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “b,” as suggested by Peer Reviewer Two, and consequently the researcher, to maintain consistency with the criteria used for selecting answers across countries.</p>	b

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the major policy goals, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> All budget documents contain quantitative estimates, and to a lesser extent discussions, for a three-year (BY, BY+1, BY+2) rolling budget under the MTEF.</p> <p><u>Comment:</u> The narrative mostly focuses on BY, which is the only year to be passed by parliament, and experience shows that BY+1 and BY+2 tend to turn out quite differently from the original estimates.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> <li>Non-financial data are presented for all programs.</li> <li>Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>No non-financial data are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The Performance and Effectiveness Management Programme (PEMP) in the MTEF provides non-financial data for each vote, but not for every programme.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> In addition, the Budget Speech provides some quantitative data on beneficiaries. Hence “b” is justified.</p>	b

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> <li>a. The non-financial data are very useful for assessing program performance.</li> <li>b. The non-financial data are mostly useful for assessing program performance.</li> <li>c. The non-financial data are somewhat useful for assessing program performance.</li> <li>d. No non-financial data are provided or they are not useful for assessing program performance.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> MTEF 2009/10 - 11/12.</p> <p><u>Comment:</u> As pointed out in the last survey round, the accuracy of the data and the relevance of the measures for performance appraisal is in many cases questionable.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
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52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?
- a. Performance indicators are presented for all programs.
  - b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.
  - c. Performance indicators are presented for programs representing less than two-thirds of expenditures.
  - d. No performance indicators are presented.
  - e. Not applicable/other (please comment).

Citation:

MTEF 2009/10 - 11/12

Comment:

Performance indicators are in place for all Votes, but not for all programmes under each Vote. It is therefore proposed to downgrade the previous round's answer "a" to "b."

b

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "a," since indicators are provided for the stated objectives of each vote. Programmes are defined and implemented to support the achievement of the objectives.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because the requirement for answer "a," i.e. performance indicators for all programmes, is not met.

**IBP Comment:** IBP editors chose answer "b" as originally suggested by the researcher.

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> <li>All performance indicators are well designed.</li> <li>Most performance indicators are well designed.</li> <li>Some performance indicators are well designed, but most are not.</li> <li>No programs have performance indicators, or they are not well designed.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> PEMP in the MTEF document. At the ministerial level, the newly introduced "Accountability Report" contains outturn vis-à-vis target for a small number of ministerial targets under each Vote.</p> <p><u>Comment:</u> The PEMP indicators are often influenced by factors beyond a ministry's control (e.g. GDP growth for the Ministry of Finance) or not clearly defined (e.g Ministry of Education: "Mainstreaming ICT and gender in curriculum (%).") As a consequence, the PEMP contains many blanks.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> <li>All performance indicators are used in conjunction with performance targets.</li> <li>Most performance indicators are used in conjunction with performance targets.</li> <li>Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>No performance indicators are used in conjunction with performance targets.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Since the last survey round, a new supporting document, "The Government's Accountability Report," has been introduced. It provides estimates and narrative for ministerial targets by Vote up to BY-2.</p> <p><u>Comment:</u> It remains an issue that the numerous indicators and performance targets under the PEMP are hardly referred to in practice.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>

55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?

- a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on policies intended to alleviate poverty is not presented.
- e. Not applicable/other (please comment).

Citation:

The budget priorities (MTEF, pp. 5-11, and the Budget Statement by the Minister of Finance) make reference to spending intended to provide a social safety net to the poor. The Medium Term Plans by specific Votes (MTEF) give a narrative and estimates of programmes designed to support vulnerable groups such as grants for orphans and vulnerable children, medication and care for patients with HIV/AIDS, the universal old-age pension or rural electrification and housing projects.

Comment:

Reassessment by the researcher has led to a change in the answer from "c" to "b."

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

b



<b>Additional Key Information for Budget Analysis &amp; Monitoring</b>		
<i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i>		
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The Budget Statement by the Minister of Finance only makes mention of changes in tax rates or fees. Tax rates are available from the Inland Revenue Department on request.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C	
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> <li>a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</li> <li>c. Yes, some analysis is presented, but it lacks important details.</li> <li>d. No analysis on the distribution of the tax burden is presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> There is no analysis of the distribution of the tax burden presented in any official publications.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d	

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with IFI assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No information on conditions is presented. It should be noted that Namibia has never received financial assistance from the IMF; a World Bank loan was agreed upon for the first time in 2008.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with donor country assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The information is generally not made available to the public, but government has taken part in public discussions once the media pick up on agreements that are perceived by some to be contentious, e.g. on the MCA agreement in 2008.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> <li>a. Yes, it provides a summary that is very informative.</li> <li>b. Yes, it provides a summary that is somewhat informative.</li> <li>c. Yes, but the summary is not very informative.</li> <li>d. No, it does not provide a summary.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Besides the Budget Speech that can be downloaded from the Ministry of Finance website, the government publishes a 2-page summary (also available online), the "Budget Brief," with key information of the proposed budget.</p> <p><u>Comment:</u> Due to researcher reassessment, taking into account the "Budget Brief," the answer was changed from "b" to "a."</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> <li>a. Yes, it publishes a citizens budget that is very informative.</li> <li>b. Yes, it publishes a citizens budget that is somewhat informative.</li> <li>c. Yes, but the citizens budget is not very informative.</li> <li>d. No, it does not publish a citizens budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> A citizens budget is not published.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> <li>a. Yes, thorough definitions of budget terms are provided.</li> <li>b. Yes, definitions are provided, but some details are excluded.</li> <li>c. Yes, some definitions are provided, but it lacks important details.</li> <li>d. No, definitions are not provided.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> A glossary of expenditure and revenue terms / classifications is provided in the supporting document "Estimates of Revenue and Expenditure," pp. ii - xi.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> <li>a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.</li> <li>c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.</li> <li>d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> There is currently no right to information legislation in place.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

- a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

It is not possible in practice for the public to obtain more detailed expenditure information than that presented in the budget documents.

d

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "b." The Medium Term Plans of each Vote contained in the MTEF indicate costs for sub-components of each programme. However, I did not calculate whether this is the case for two-thirds of expenditure.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because, as I understood the question, it asked whether citizens are able to obtain information from agencies that is more disaggregated than that presented in the executive's budget proposal. To my knowledge, that is generally not possible. I agree, however, that the budget proposal and supporting documents already contain fairly disaggregated expenditures by programme.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated non-financial expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> As a rule, no highly disaggregated non-financial expenditure information is available to citizens.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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## **Section Three: The Budget Process**

<b>The Budget Process</b>	
<b>Executive's Formulation of the Budget</b>	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ul style="list-style-type: none"> <li>a. The release date is set in permanent law.</li> <li>b. The executive announces the release date at least two months in advance.</li> <li>c. The executive announces the release date less than two months but more than two weeks in advance.</li> <li>d. The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The Minister of Finance gives a very short notice of the tabling of the budget, often only one or two days.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ul style="list-style-type: none"> <li>a. Yes, a detailed timetable is released to the public.</li> <li>b. Yes, a timetable is released, but some details are excluded.</li> <li>c. Yes, a timetable is released, but it lacks important details.</li> <li>d. No, a timetable is not issued to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> This information is only provided to the concerned government entities.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d



68. Does the executive adhere to its timetable for the preparation and release of the budget?

- a. The executive adheres to the dates in its timetable.
- b. The executive adheres to most of the key dates in its timetable.
- c. The executive has difficulty adhering to most of the dates in its timetable.
- d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.
- e. Not applicable/other (please comment).

Citation:

Comment:

A specific timetable is not released to the public, but the budget has been presented before the end of the financial year for the past four years. This is more than three months before the legal limit, indicating that adherence to the timetable must be functioning to some degree.

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** The appropriate answer in this case is "b." Although a specific time table is not released to the public, the budget has been presented before the end of the financial year. This suggests that the executives adhere to most dates in its time table.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "e." Since the timetable is not released to the public, it is not possible for someone outside Government to assess adherence to it.

**Researcher Response:** I suggest the answer should be changed to "b." I chose my answer because although the government does not release its timetable to the public, the budget is generally presented on time.

**IBP Comment:** IBP editors chose answer "d" because the timetable is not released to the public.

d

<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> It is the prerogative of parliamentary committees to call in accounting officers (Permanent Secretaries) to get testimony on issues of interest, which would include the ongoing budget planning; in practice, however, this is not done.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of constituencies.</li> <li>b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few constituencies.</li> <li>d. No, the executive does not typically consult with the public as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> <li>a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.</li> <li>c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>d. The executive does not release a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The macroeconomic and fiscal frameworks are released at the same time as the budget is presented to parliament.</p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “e.” Since no pre-budget statement is released, this question does not apply.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire: “d.” I chose my answer because the scenario of “the executive does not release to the public a pre-budget statement” is covered by it.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” because a pre-budget statement is not released.</p>	<p>d</p>
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<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “e,” as above. Follow-up questions on the pre-budget do not apply since there is no pre-budget.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire: “d.” I chose my answer because of the same reasons as in q. 72.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” because a pre-budget statement is not released.</p>	<p>d</p>
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<b>Legislative Approval of the Budget</b>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> <li>a. The legislature receives the budget at least three months before the start of the budget year.</li> <li>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>c. The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>d. The legislature does not receive the budget before the start of the budget year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The legislature generally receives the budget in the month before the beginning of the budget year.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.</li> <li>b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</li> <li>c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</li> <li>d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  In theory, the supporting documents of the Macroeconomic Framework and Fiscal Policy Framework, which are presented along with the executive's budget proposal, could be debated in parliament. However, Johan de Waal, chair of the Public Accounts Committee in parliament, pointed out that members of parliament typically only have a few days to prepare for the debate; this means that mostly specific expenditure items are queried, but not details of the above frameworks.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?

- a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.
- b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.
- c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.
- d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.
- e. Not applicable/other (please comment).

Citation:

The legislature (but not specific committees) holds public budget hearings in which the executive responds to queries by legislators. These queries often concern individual budgets of central government administrative units.

Comment:

The answer was changed from "d" in 2008 due to reassessment by the researcher.

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "d." There is a public hearing on the budget in general, but I am not aware of public hearings concerning specific votes. It is not clear whether the question aims at public hearings at all or only at public hearings on individual budgets. This needs clarification before a final response can be provided.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "b." I agree with the peer reviewer that the answer depends on whether general public budget hearings, in which queries can be asked regarding individual budgets that are answered by the executive, are sufficient (in this case "b" would be the answer), or if it requires separate hearings for individual administrative units (in this case "d" would be the answer).

**IBP Comment:** IBP editors chose answer "d" as suggested by Peer Reviewer Two, to maintain consistency in selecting answers across countries.

d



<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> During the budget hearings in parliament, the public has the right to sit in, but not to give testimony.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The comment above applies.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” as suggested by Peer Reviewer Two, to maintain consistency in selecting answers across countries.</p>	<p>d</p>
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<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> <li>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>b. Yes, the committees release reports, but some details are excluded.</li> <li>c. Yes, the committees release reports, but they are not very informative.</li> <li>d. No, the committees do not release reports or do not hold public hearings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The above answer "d" refers to public hearings on the budget. On other issues, the parliamentary standing committees do hold public hearings and release reports that are available to the public.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> However, presentations given by analysts at the public hearings are available afterwards. This could influence the response and hence needs clarification.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because the question refers to reports by the committees.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" as originally suggested by the researcher, to maintain consistency in selecting answers across countries.</p>	<p>d</p>
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<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> <li>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</li> <li>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The level of detail on these items presented to members of parliament does not go beyond what is presented in the executive's budget proposal. Only members of the Standing Committee on Security receive more - if not full - information on secret items.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> <li>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</li> <li>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</li> <li>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</li> <li>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Articles 125 and 126 of the Namibian constitution.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> <li>a. The approved budget includes program-level detail.</li> <li>b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The approved budget includes only departmental totals.</li> <li>d. The approved budget includes less information than departmental totals or the approved budget is not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The Appropriation Act includes budget ceilings by Vote. The MTEF does not constitute part of the Act, according to a legal drafter in the Ministry of Justice.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C
<b>Executive's Implementation of the Budget</b>	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> <li>a. In-year reports on actual expenditure are released at least every month.</li> <li>b. In-year reports on actual expenditure are released at least every quarter.</li> <li>c. In-year reports on actual expenditure are released at least semi-annually.</li> <li>d. In-year reports on actual expenditure are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> In-Year Reports covering actual expenditure are not published.</p>	d

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> <li>a. Yes, in-year reports cover all expenditures.</li> <li>b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>c. Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>d. No in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "e." Since no in-year reports on expenditures are provided, all follow-up questions should not apply. Response "d" provides the same information as in Question 82. I have taken note however, of the instructions in the <i>Guide to the Open Budget Questionnaire</i>, page 11.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire "d."</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" as originally suggested by the researcher, because in-year reports covering actual expenditure are not released.</p>	<p>d</p>
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<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> <li>The in-year reports on actual expenditures organized by administrative unit contain program-level detail.</li> <li>The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.</li> <li>The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "e." See comment above in Question 83.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire: "d."</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" as originally suggested by the researcher, because in-year reports covering actual expenditure are not released.</p>	<p>d</p>
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<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all expenditures.</li> <li>b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.</li> <li>c. Yes, but comparisons are made for less than two-thirds of expenditures.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "e." See comment above in Question 83.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire "d."</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" as originally suggested by the researcher, because in-year reports covering actual expenditure are not released.</p>	d
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> <li>a. In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>b. In-year reports on actual revenue collections are released at least every quarter.</li> <li>c. In-year reports on actual revenue collections are released at least semi-annually.</li> <li>d. In-year reports on actual revenue collections by source of revenue are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" as originally suggested by the researcher, because in-year reports covering actual revenue collection are not released.</p>	d

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> <li>a. In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>d. In-year reports on actual revenue collections are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “e.” Since no in-year reports on revenue are provided, follow-up questions do not apply.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire: “d.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” as originally suggested by the researcher, because in-year reports covering actual revenue collection are not released.</p>	<p>d</p>
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<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all revenue sources.</li> <li>b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>c. Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “e.” See comment above in Question 87.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire: “d.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” as originally suggested by the researcher, because in-year reports covering actual revenue collection are not released.</p>	<p>d</p>
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89. Does the executive release to the public in-year reports on actual borrowing?
- a. Yes, in-year reports on actual borrowing are released at least every month.
  - b. Yes, in-year reports on actual borrowing are released at least every quarter.
  - c. Yes, in-year reports on actual borrowing are released at least semi-annually.
  - d. No, in-year reports on actual borrowing are not released.
  - e. Not applicable/other (please comment).

Citation:

The Quarterly Bulletin published by the central bank (Bank of Namibia) contains information on actual public borrowing (e.g. Bank of Namibia Quarterly Bulletin - June 2009, pp. 45-52).

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "d." The Bank of Namibia is an independent institution and not part of the executive. Hence, their reports cannot be regarded as reports released by the executive although based on information provided by the executive to the Bank.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because the Bank of Namibia is a public institution that administers, at the instruction of the Ministry of Finance, government borrowing and payments. I would therefore judge that the information disclosed by it qualifies as official.

**IBP Comment:** IBP editors chose answer "b" as originally suggested by the researcher, to maintain consistency with the criteria used for selecting answers across countries. The Quarterly Bulletin published by the central bank (Bank of Namibia) contains information on actual public borrowing.

b

90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?
- a. Yes, extensive information related to the composition of government debt is presented.
  - b. Yes, key additional information is presented, but some details are excluded.
  - c. Yes, some additional information is presented, but it lacks important details.
  - d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
  - e. Not applicable/other (please comment).

Citation:

The Bank of Namibia Quarterly Bulletins include key information on debt composition (domestic: t-bills, bonds; foreign: type of donor, interest payments, currency; guarantees: domestic, including sector of recipient, foreign).

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "e." See comment above in Question 89.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because of the same reasons I chose my answer for Question 89.

**IBP Comment:** IBP editors chose answer "b" as originally suggested by the researcher, to maintain consistency with the criteria used for selecting answers across countries. The Quarterly Bulletin published by the central bank (Bank of Namibia) contains information on actual public borrowing.

b

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> <li>a. Reports are released 1 month or less after the end of the period.</li> <li>b. Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>c. Reports are released more than 2 months after the end of the period.</li> <li>d. In-year reports are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> In-year reports on expenditure are not released.</p> <p><u>Comment:</u> Change in answer from "c" in OBI 2008 to "d" due to researcher reassessment.</p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "e." See comment above in Question 83.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because in-year reports on actual expenditure are not released.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" as originally suggested by the researcher, because in-year reports covering actual expenditure are not released.</p>	<p>d</p>
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<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.</li> <li>b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.</li> <li>c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.</li> <li>d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Mid-year reviews are not released.</p> <p><u>Comment:</u> They were only released as part of a revised budget, the last of which was tabled in 2006/07.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> <li>a. The mid-year review includes program-level detail for expenditures.</li> <li>b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The mid-year review includes only departmental totals (or functional totals).</li> <li>d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "e." Since no mid-term review on expenditure is released, follow-up questions do not apply.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire: "d."</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" as originally suggested by the researcher, because the mid-year review is not released.</p>	d
<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.</li> <li>b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.</li> <li>c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.</li> <li>d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The State Finance Act, accessible at: <a href="http://mof.gov.na/New%20Folder1/STATE_FINANCE_ACT31_OF_1991.pdf">http://mof.gov.na/New%20Folder1/STATE_FINANCE_ACT31_OF_1991.pdf</a> or from <a href="http://www.parliament.gov.na">www.parliament.gov.na</a></p> <p><u>Comment:</u> Yes, shifting funds (virements) between Votes (administrative units) has to be approved by parliament, as governed by the State Finance Act (1991).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> <li>a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</li> <li>b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</li> <li>c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</li> <li>d. No, the procurement process was not open and competitive in practice.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> While the procurement process through the government's tender board appears to have followed an open and competitive process, there were reports of irregularities when the tender board was bypassed at the behest of a donor who insisted on conducting its own procurement. Due to this occurrence, the answer is changed from "a" in 2008 to "b."</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> <li>a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Supplemental budgets are approved before funds are expended; they are not common in Namibia, the last being tabled in the financial year 2006/07.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a



<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> <li>a. Supplemental budgets are generally equal to 2 percent or less of the original budget.</li> <li>b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.</li> <li>c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.</li> <li>d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The last supplemental budget (2006/07) amounted to less than 1% of the original budget.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> <li>a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.</li> <li>b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.</li> <li>c. Expenditures are approved after the end of the fiscal year, for example in the next budget.</li> <li>d. Such expenditure takes place without legislative approval.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> A contingency provision is part of the tabled budget under the Vote of the Ministry of Finance. The specific expenditures under the provision are not subject to further legislative approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<b>Executive's Year-end Report and the Supreme Audit Institution</b>	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ul style="list-style-type: none"> <li>a. The report is released six months or less after the end of the fiscal year.</li> <li>b. The report is released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. The report is released more than 12 months after the end of the fiscal year.</li> <li>d. The executive does not release a year-end report.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The Government's Accountability Report is published along with the Budget at the end of BY-1. It covers the actual outturn of revenues, expenditures and ministerial targets for BY-2.</p> <p><u>Comment:</u> The Accountability Report is a new addition to the budget documents, first introduced at the end of FY 2007/08 (and covering FY 2006/07). This change from the last survey round prompted the improvement from "c" to "b."</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> <li>a. Yes, all data on actual outcomes have been audited.</li> <li>b. At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>c. Less than two-thirds of the data on actual outcomes have been audited.</li> <li>d. None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The Accountability Report, which has been introduced as the executive's year-end report, includes figures that are reconciled within the systems of the Ministry of Finance and the Bank of Namibia, but not audited by the supreme audit institution (Auditor General). The Auditor General's reports on each Vote, which usually lag the Accountability Report by one financial year, are fully audited.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The Accountability Report provides explanations of differences between enacted expenditure ceilings and actual expenditure by Vote.</p> <p><u>Comment:</u> The improvement from answer "d" to "b" is due to the introduction of the Accountability Report in 2008.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> <li>a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li> <li>c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</li> <li>d. No explanation of the differences is provided, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The Accountability Report 2007/08 contains budget execution by programme under each Vote, with narrative explaining differences between enacted and actual expenditure.</p> <p><u>Comment:</u> The change from answer "d" in OBI 2008 to "a" is due to the introduction of the Accountability Report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The Accountability Report 2007/08 (pp. 8-109 includes differences between enacted and actual amounts by revenue item, and a brief discussion of the major deviations.</p> <p><u>Comment:</u> The change from answer "d" in OBI 2008 to "b" is due to the introduction of the Accountability Report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The year-end report does not include such a discussion, but the Macroeconomic Framework contains a review of macroeconomic developments. This review does not discuss the precision of past forecasts.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Accountability Report</p> <p><u>Comment:</u> Some information on the difference between original estimates and outcomes of non-financial data is included, mainly relating to ministerial targets. The answer has therefore been changed from "d" in the last survey (when the Accountability Report had not been introduced yet) to "c."</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Under each Vote, quantitative ministerial targets are presented along with a time series of the three latest actual figures (up to BY-2) and estimates for BY-1 and BY. A brief narrative is provided for each target, explaining the reasons behind the actual achievements relative to the target.</p> <p><u>Comment:</u> The change from answer "d" in OBI 2008 to "b" is due to the introduction of the Accountability Report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
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<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> There is no specific section addressing funds for the poor, but such information can be pieced together by looking at programmes that directly benefit the poor, e.g. "Social Welfare" under the Ministry of Labour and Social Welfare (p. 75) or programme "Child Welfare," which includes grants for orphans and vulnerable children, under the Ministry of Gender Equality and Child Welfare (p. 66). The explanations generally lack important details.</p> <p><u>Comment:</u> The change from answer "d" in OBI 2008 to "c" is due to the introduction of the Accountability Report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key issues, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information is not presented on extra-budgetary funds, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> This information is not contained in the year-end report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<b>The Independence and Performance of the Supreme Audit Institution</b>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> <li>a. Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The audit reports are published by department (Vote) within two years of the end of the financial year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The Auditor General has changed the approach to auditing financial statements of Votes. They now audit and publish the report on each vote when the financial statement is available and do not wait until the financial statements of all votes are available (which was a major reason for long delays in the publication of the Auditor's Report). Response "c" is probably a good average for all votes.</p>	C



<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> <li>a. All expenditures have been audited and the reports released to the public.</li> <li>b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>c. Expenditure representing less than two-thirds of expenditure have been audited.</li> <li>d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> All individual reports on government units are available to the public within two years after the completion of a fiscal year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> <li>a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.</li> <li>b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The "Annual Financial Report of the Government of Namibia" by the Auditor General's Office is an executive summary of the votes' audit reports. It is available up to FY 2006/07.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>114. 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?</p> <ul style="list-style-type: none"> <li>a. 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 they are removed.</li> <li>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The Namibian Constitution states that a two-third majority in the legislature is required to remove the Auditor General, on the grounds of "mental incapacity or gross misconduct." This has so far never happened in Namibia.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Auditor General's website: <a href="http://www.oag.gov.na">www.oag.gov.na</a></p> <p><u>Comment:</u> Almost all funds in Namibia fall under a specific Vote and fiscal transactions with such funds form part of the Budget - they are thus not entirely "off-budget," but operate separate budget formulation and execution procedures. Some of these funds are audited and the reports published by the SAI (the rest is audited by private audit firms). Extra-budgetary funds that are truly off-budget (but reported) consist mostly of concessional project financing, i.e. loans from donors. The spending from such loans is not audited by the SAI. Applying the first definition of extra-budgetary funds, the answer has been changed from "d" to "c."</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
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116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have *the discretion in law* to undertake those audits it may wish to?

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

Citation:

Article 127 (2) of the Constitution states that the Auditor General shall "audit the State Revenue Fund and shall perform all other functions assigned to him or her by the Government or by Act of Parliament." Limitations are placed on its discretion by Section 25 (3) of the State Finance Act, which gives the President powers to limit investigations by the Auditor General.

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "b." Response "e" creates the impression that the President would use his power to limit SAI investigations. Though the law provides for it, there is no case (according to my knowledge) that the President has ever interfered in.

**Researcher Response:** I suggest the answer should remain "c." I chose my answer because the provision in the State Finance Act is a severe restriction of the SAI's discretion, even if it has not been invoked in practice.

**IBP Comment:** IBP editors chose answer "c" as originally suggested by the researcher.

C

117. Who determines the budget of the Supreme Audit Institution?

- a. 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. 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. 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. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Citation:

The resources made available to the Auditor General (SAI) can be found in the MTEF (p83).

Comment:

The issue of the executive (ministers and deputy ministers) having a majority in the legislature (parliament), that was pointed out in the 2008 survey round, remains a concern. It implies that de facto, the executive decides on the SAI's budget, even if de jure it is parliament. The Deputy Auditor General stated that the resources made available to the SAI are broadly sufficient to fulfill its mandate. The answer is therefore changed from "d" in 2008 to "b."

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

b

<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> <li>a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</li> <li>c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</li> <li>d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The Auditor General himself audits the Secret Fund under the Namibian intelligence service, and designated staff undertakes audits of the other agencies or programmes pertaining to the security sector.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> <li>Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.</li> <li>Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.</li> <li>Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.</li> <li>No, the SAI does not maintain any formal mechanisms of communication with the public.</li> <li>Not applicable.</li> </ol> <p><u>Citation:</u> The Service Charter of the Office of the Auditor General's Office (OAG), which can be downloaded on their website (<a href="http://www.oag.gov.na">www.oag.gov.na</a>), provides guidelines and assurances of anonymity for reporting fraud or making complaints and suggestions. The OAG did concede, however, that it receives only few (less than 10) direct communications from the public.</p> <p><u>Comment:</u> The answer is changed from "d" in the 2008 survey to "c" due to researcher re-assessment.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> <li>Yes, all audit reports are scrutinized.</li> <li>Yes, most audit reports are scrutinized.</li> <li>Yes, some audit reports are scrutinized.</li> <li>No, audit reports are not scrutinized.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The parliament's Public Accounts Committee scrutinizes all audit reports. The committee further produces reports on its findings that are publicly available, as well as holding public hearings with representatives of the executive (normally the permanent secretary of a ministry).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>

<p>121. 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?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>b. Yes, the executive reports publicly on most audit findings.</li> <li>c. Yes, the executive reports publicly on some audit findings.</li> <li>d. No, the executive does not report on steps it has taken to address audit findings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> <li>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>c. Yes, a report is released, but it lacks important details.</li> <li>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The legislature's Public Accounts Committee (PAC) is tasked to follow up on audit recommendations and has the right to call the executive to give testimony. The PAC publishes a report that may include this testimony, but it does not specifically touch on actions taken by the executive to address audit recommendations.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d



<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"><li>a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</li><li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li><li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li><li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The legislature is only provided with the audit reports made publicly available, which exclude important details relating to the security sector. It is not clear how much more detailed the audit information that is made available to the legislature's Standing Committee on Foreign Affairs, Defense and Security is, but it is certainly not comprehensive.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<b>C</b>
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