International Budget Project
OPEN BUDGET QUESTIONNAIRE

BOTSWANA

October 2005

International Budget Project
Center on Budget and Policy Priorities
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Section One: The Availability of Budget Documents
Table 1. Budget Year of Documents Used in Completing the Questionnaire

*Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, “Not Available.”*

<table>
<thead>
<tr>
<th>Budget Documents Used in Completing the Questionnaire</th>
<th>Budget Year Used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Not available(^1)</td>
</tr>
<tr>
<td>Budget Summary</td>
<td>2005/2006</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>2005/2006</td>
</tr>
</tbody>
</table>
| Supporting Budget Documents                            | 2005 Annual Economic Report  
National Development Plan 9  
| Citizens Budget                                        | Not available   |
| Enacted Budget                                         | 2005/2006       |
| In-Year Reports                                        | 2004/2005       |
| Mid-Year Report                                        | Not Available   |
| Year-End Report                                        | 2003/2004       |
| Audit Report                                           | 2003/2004       |

\(^1\) Cabinet Memo available to the Cabinet.
Table 2. Internet Links for Key Budget Documents

Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

<table>
<thead>
<tr>
<th>Budget Document</th>
<th>Website</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Produced but not available to the Public</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>Publicly Available but not on the Internet</td>
</tr>
<tr>
<td>Supporting Budget Documents</td>
<td>Publicly Available but not on the internet</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Not Produced</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td><a href="http://www.bankofbotswana.bw/article.php?articleid=1254">http://www.bankofbotswana.bw/article.php?articleid=1254</a></td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>Produced but not available to the Public</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>Publicly available, but not on the internet</td>
</tr>
<tr>
<td>Other Documents</td>
<td>Project Review Reports: Produced but not available to the public. Supplementary Estimates: Publicly available but not on the Internet</td>
</tr>
<tr>
<td>Relevant Ministries &amp; Departments</td>
<td>[Please provide relevant links]</td>
</tr>
<tr>
<td></td>
<td><a href="http://www.finance.gov.bw">www.finance.gov.bw</a></td>
</tr>
<tr>
<td></td>
<td><a href="http://www.bankofbotswana.bw">www.bankofbotswana.bw</a></td>
</tr>
</tbody>
</table>
### Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

**DISTRIBUTION OF BUDGET DOCUMENTS**

*For the following reports, place “Yes” in the appropriate row below to indicate if the report is:*

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Not produced, even for internal purposes</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Produced for internal purposes, but not available to the public</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</td>
<td></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
</tbody>
</table>

*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?*

*For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.*

<table>
<thead>
<tr>
<th>Pre-budget</th>
<th>Executive’s Budget</th>
<th>Citizens budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The release date is known at least one month in advance</td>
<td>NA</td>
<td>No</td>
</tr>
<tr>
<td>2. Advance notification of release is sent to users, media</td>
<td>NA</td>
<td>No</td>
</tr>
<tr>
<td>3. Released to public same day as official release to media</td>
<td>NA</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Available on the Internet free of charge</td>
<td>NA</td>
<td>No</td>
</tr>
<tr>
<td>5. Free print copies available, limited distribution</td>
<td>NA</td>
<td>No</td>
</tr>
<tr>
<td>6. Free print copies</td>
<td>NA</td>
<td>Yes</td>
</tr>
<tr>
<td>available, mass distribution</td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------------------</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>7. Readily available outside capital and/or big cities&lt;sup&gt;+&lt;/sup&gt;</td>
<td>NA</td>
<td>No</td>
</tr>
<tr>
<td>8. Written in more than one language</td>
<td>NA</td>
<td>No</td>
</tr>
<tr>
<td>9. News conference is held to discuss release</td>
<td>NA</td>
<td>No</td>
</tr>
</tbody>
</table>

<sup>+</sup>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

<table>
<thead>
<tr>
<th>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>A. Not produced, even for internal purposes</td>
</tr>
<tr>
<td>B. Produced for internal purposes, but not available to the public</td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</td>
</tr>
<tr>
<td>D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)</td>
</tr>
</tbody>
</table>

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? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.

<table>
<thead>
<tr>
<th></th>
<th>Enacted budget</th>
<th>In-year reports</th>
<th>Mid-year review</th>
<th>Year-end report</th>
<th>Audit report</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The release date is known at least one month in advance</td>
<td>Yes</td>
<td>Yes</td>
<td>NA</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>2. Advance notification of release sent to users, media</td>
<td>No</td>
<td>No</td>
<td>NA</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>3. Released to public same day as official release to media</td>
<td>Yes</td>
<td>Yes</td>
<td>NA</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Available on the Internet free of charge</td>
<td>Yes</td>
<td>Yes</td>
<td>NA</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Free print copies available, limited distribution</td>
<td>No</td>
<td>Yes</td>
<td>NA</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>6. Free print copies available, mass distribution</td>
<td>Yes</td>
<td>No</td>
<td>NA</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>7. Readily available outside capital/big cities*</td>
<td>Yes</td>
<td>No</td>
<td>NA</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>8. Written in more than one language</td>
<td>No</td>
<td>No</td>
<td>NA</td>
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<td>No</td>
<td>No</td>
<td>NA</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>

*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
Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked “not applicable/other,” please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

**The Executive’s Budget Proposal**

**Estimates for the Budget Year and Beyond**

<table>
<thead>
<tr>
<th>Question</th>
<th>a</th>
<th>b</th>
<th>c</th>
<th>d</th>
<th>e</th>
</tr>
</thead>
<tbody>
<tr>
<td>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)?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. All expenditures are classified by administrative unit.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Expenditures are classified by administrative unit, but some small units are not shown separately.</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d. No expenditures classified by administrative unit are presented.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Citation and/or comment: Refer to Government of Botswana (2005), *2005/2006 Draft Estimates of Expenditure from the Consolidated and Development Funds*, Government Printer, Gaborone, Page 1.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

<table>
<thead>
<tr>
<th>Question</th>
<th>a</th>
<th>b</th>
<th>c</th>
<th>d</th>
<th>e</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Some, but not all, expenditures are classified by function.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d. No expenditures classified by function are presented.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Citation and/or comment: Refer to Government of Botswana (2005), *Draft Financial Statements, Tables and Estimates of the Consolidated and Development Funds Revenues 2005/2006*, Government Printer, Gaborone, Page 9; Table 6: Functional Classification of Expenditure and Net Lending.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?

   a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.
   b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.
   c. Some, but not all, expenditures are classified by economic classification.
   d. No expenditures classified by economic classification are presented.
   e. Not applicable/other (please comment).

   Citation and/or comment: Refer to Government of Botswana (2005), 2005/2006 Draft Estimates of Expenditure from the Consolidated and Development Funds. Government Printer, Gaborone, Page 1.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?

   a. Program-level data are presented for all expenditures.
   b. Program-level data are presented for at least two-thirds of, but not all, expenditures.
   c. Program-level data are presented, but for less than two-thirds of expenditures.
   d. No program-level data are presented.
   e. Not applicable/other (please comment).

   Citation and/or comment: Refer to Government of Botswana (2005), 2005/2006 Draft Estimates of Expenditure from the Consolidated and Development Funds. Government Printer, Gaborone, Page 1.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
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)?

   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).

   Citation and/or comment: Refer to Government of Botswana (2003), National Development Plan 9 2003/04 – 2008/09, Government Printer, Gaborone, Page 87 – 89.

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:

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)?

   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).

   Citation and/or comment: Refer to Government of Botswana (2003), National Development Plan 9 2003/04 – 2008/09, Government Printer, Gaborone, Page 87 – 89.

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:
<table>
<thead>
<tr>
<th>7.</th>
<th>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?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>All sources of tax revenue are identified individually.</td>
</tr>
<tr>
<td>b.</td>
<td>Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</td>
</tr>
<tr>
<td>c.</td>
<td>Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</td>
</tr>
<tr>
<td>d.</td>
<td>No sources of tax revenue are identified individually.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment: Refer to Government of Botswana (2005), Draft Financial Statements, Tables and Estimates of the Consolidated and Development Funds Revenues 2005/2006, Government Printer, Gaborone.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

<table>
<thead>
<tr>
<th>8.</th>
<th>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?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>All sources of non-tax revenue are identified individually.</td>
</tr>
<tr>
<td>b.</td>
<td>Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</td>
</tr>
<tr>
<td>c.</td>
<td>Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</td>
</tr>
<tr>
<td>d.</td>
<td>No sources of non-tax revenues are identified individually.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment: Refer to Government of Botswana (2005), Draft Financial Statements, Tables and Estimates of the Consolidated and Development Funds Revenues 2005/2006, Government Printer, Gaborone.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
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)?

   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).

   **Citation and/or comment:** Refer to Government of Botswana (2005), *Draft Financial Statements, Tables and Estimates of the Consolidated and Development Funds Revenues 2005/2006*, Government Printer, Gaborone.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

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)?

   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).

   **Citation and/or comment:** Refer to Government of Botswana (2005), *Draft Financial Statements, Tables and Estimates of the Consolidated and Development Funds Revenues 2005/2006*, Government Printer, Gaborone.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?

   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).
   b. Yes, the data reflect the outstanding debt at the end of the budget year.
   c. Yes, the data reflect the outstanding debt at the start of the budget year.
   d. No, data on the outstanding debt are not presented.
   e. Not applicable/other (please comment).

   Citation and/or comment: Refer to Government of Botswana (2005), Draft Financial Statements, Tables and Estimates of the Consolidated and Development Funds Revenues 2005/2006, Government Printer, Gaborone.

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:

12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?

   a. Yes, interest payments on the debt are presented.
   b. No, interest payments on the debt are not presented.
   c. Not applicable/other (please comment).

   Citation and/or comment: Refer to government of Botswana (2005), Draft Financial Statements, Tables and Estimates of the Consolidated and Development funds Revenues 2005/2006, Government Printer, Gaborone.

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:
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 and/or comment: Interest rates are not provided. However, Interest Payments are indicated. Refer to Government Of Botswana (2005), Draft Estimates of Expenditure from the Consolidated and Development Funds, Government Printer, Gaborone, Pages 331 – 338.

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:

14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

   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.
   b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
   c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
   d. No, information related to the macroeconomic forecast is not presented.
   e. Not applicable/other (please comment).


   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:
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)?

a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.
b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.
c. Yes, some information is presented, but it lacks important details.
d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.
e. Not applicable/other (please comment).


**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

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?

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

Citation and/or comment: Refer to Government of Botswana (2005) *Budget Speech 2005*, Government Printer, Gaborone.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
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?

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

Citation and/or comment: Refer to Government of Botswana (2005), Budget Speech 2005, Government Printer, Gaborone, Page 6. “Government decided that all parastatals that are not liable to tax should pay dividends amounting to 25% of their profits to government commencing in 2004 / 2005. This is estimated to yield P121 million per annum at current rates of profits.”

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

<table>
<thead>
<tr>
<th>Estimates for Years Prior to the Budget Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>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)?</td>
</tr>
<tr>
<td>a. All expenditures are classified by administrative unit for BY-1.</td>
</tr>
<tr>
<td>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</td>
</tr>
<tr>
<td>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</td>
</tr>
<tr>
<td>d. No expenditures classified by administrative unit are presented for BY-1.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment: Refer to Government of Botswana (2005), Draft Estimates of Expenditure from the Consolidated and Development Funds, Government Printer, Gaborone.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
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?

   a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.
   b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.
   c. Some, but not all, expenditures are classified by function for BY-1.
   d. No expenditures classified by function are presented for BY-1.
   e. Not applicable/other (please comment).


Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

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?

   a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
   b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
   c. Some, but not all, expenditures are classified by economic classification for BY-1.
   d. No expenditures classified by economic classification are presented for BY-1.
   e. Not applicable/other (please comment).


Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
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)?

   a. Program-level expenditure data are presented for all expenditures for BY-1.
   b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.
   c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.
   d. No program-level expenditure data are presented for BY-1.
   e. Not applicable/other (please comment).

   Citation and/or comment: Refer to Government of Botswana (2005), 2005/2006 Draft Estimates of Expenditure from the Consolidated and Development Funds, Government Printer, Gaborone, Page 349.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

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)?

   a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.
   b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.
   c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.
   d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.
   e. Not applicable/other (please comment).

   Citation and/or comment: Refer to Government of Botswana (2005), Draft Estimates of Expenditure from the Consolidated and Development Funds, Government Printer, Gaborone. Page 349.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
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)?

- a. Yes, such prior-year estimates of aggregate expenditure are presented.
- b. No, such prior-year estimates of aggregate expenditure are not presented.
- c. Not applicable/other (please comment).


Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

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)?

- 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).
- 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.
- 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.
- d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
- e. Not applicable/other (please comment).


Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
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?

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


   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

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?

   a. Yes, prior-year data are always adjusted to be comparable to the budget year data.
   b. Yes, in most cases, prior-year data are adjusted to be comparable.
   c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.
   d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.
   e. Not applicable/other (please comment).


   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
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)?

   a. All tax revenues are identified individually for BY-1.
   b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.
   c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.
   d. No tax revenues are identified individually for BY-1.
   e. Not applicable/other (please comment).

   **Citation and/or comment:** Refer to Government of Botswana (2005), *Draft Financial Statements, Tables and Estimates of the Consolidated and Development Funds Revenues 2005/2006*, Government Printer, Gaborone, Page 7

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

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)?

   a. All non-tax revenues are identified individually for BY-1.
   b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.
   c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.
   d. No non-tax revenues are identified individually for BY-1.
   e. Not applicable/other (please comment).

   **Citation and/or comment:** Refer to Government of Botswana (2005), *Draft Financial Statements, Tables and Estimates of the Consolidated and Development Funds Revenues 2005/2006*, Government Printer, Gaborone, Table V, Page 7

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
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)?

   a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.
   b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.
   c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.
   d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.
   e. Not applicable/other (please comment).

   Citation and/or comment: Refer to Government of Botswana (2005), Draft Financial Statements, Tables and Estimates of the Consolidated and Development Funds Revenues 2005/2006, Government Printer, Gaborone, Page 7

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

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)?

   a. Yes, such prior-year estimates of aggregate revenue are presented.
   b. No, such prior-year estimates of aggregate revenue are not presented.
   c. Not applicable/other (please comment).

   Citation and/or comment: Refer to Government of Botswana (2005), Draft Financial Statements, Tables and Estimates of the Consolidated and Development Funds Revenues 2005/2006, Government Printer, Gaborone, Page 7

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
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)?

   a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
   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.
   c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.
   d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.
   e. Not applicable/other (please comment).


   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:

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?

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

   Citation and/or comment: Government of Botswana (2005), Draft Financial Statements, Tables and Estimates of the Consolidated and Development Funds Revenues 2005/2006, Government Printer, Gaborone, Page 7

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:
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).


Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

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?

a. Two years prior to the budget year (BY-2).
b. Three years prior to the budget year (BY-3).
c. Before BY-3.
d. No actual data for government debt are presented in the budget or supporting budget documentation.
e. Not applicable/other (please comment).

Citation and/or comment: Refer to Government of Botswana (2005), Draft Estimates of Expenditure from the Consolidated and Development Funds, Government Printer, Gaborone, Pages 330 – 337

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
### Comprehensiveness

<table>
<thead>
<tr>
<th>Question</th>
<th>Options</th>
<th>Comment</th>
</tr>
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</table>
| 35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds? | a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.  
b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.  
c. Yes, some information is presented, but it lacks important details.  
d. No, information on extra-budgetary funds is not presented.  
e. Not applicable/other (please comment). | b       |
| Citation and/or comment: Refer to Government of Botswana (2005), Draft Estimates of Expenditure from the Consolidated and Development Funds, Government Printer, Gaborone, Pages 35 – 36. | |         |

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

<table>
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<tr>
<th>Question</th>
<th>Options</th>
<th>Comment</th>
</tr>
</thead>
</table>
| 36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers? | a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.  
b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.  
c. Yes, some information is presented, but it lacks important details.  
d. No, information on intergovernmental transfers is not presented.  
e. Not applicable/other (please comment). | b       |

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?

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

Citation and/or comment: Refer to Government of Botswana (2005), 2005/2006 Draft Estimates of Expenditure from the Consolidated and Development Funds. Government Printer, Gaborone. Each public corporation is listed under the parent ministry. A narrative discussion is included in the Annual Economic Report and the Budget Speech.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

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 and/or comment: Refer to Government of Botswana (2005), 2005 Annual Economic Report, Government Printer, Gaborone, Page 26.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?

   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.
   b. Yes, information is presented, highlighting key information, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on financial assets is not presented.
   e. Not applicable/other (please comment).

Citation and/or comment:

The researcher's response to this question was “b.” Refer to Government of Botswana (2004), Bank of Botswana Annual Economic Report, Page 29.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more appropriate response to this question would be “a.” Information available on Bank of Botswana's website is fairly comprehensive on financial assets held by government.

IBP Comment: IBP editors chose answer “b” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the Guide to the Open Budget Questionnaire. Information available on the Bank of Botswana website is not part of the executive’s budget proposal and supporting budget documents, and therefore cannot be used to answer this question.

40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?

   a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, a discussion of their purpose, and (where possible) an estimate of their market value.
   b. Yes, information is presented, highlighting key information, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on non-financial assets is not presented.
   e. Not applicable/other (please comment).

Citation and/or comment: Response from an official in the Ministry of Finance and Development Planning.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?

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

   Citation and/or comment: Response from an interview with an official in the Ministry of Finance and Development Planning: “Expenditure arrears not a significant problem in Botswana.”

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?

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

   Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?

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

   Citation and/or comment: Refer to Government of Botswana (2005), 2005/2006 Draft Estimates of Expenditure from the Consolidated and Development Funds, Government Printer, Gaborone, Pages 338 – 339. The narrative discussion is not presented.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

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).


Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
<table>
<thead>
<tr>
<th>45.</th>
<th>Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td></td>
<td>b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</td>
</tr>
<tr>
<td></td>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td></td>
<td>d. No, information on tax expenditures is not presented.</td>
</tr>
<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment: Respondent’s view was that no information is presented.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

<table>
<thead>
<tr>
<th>46.</th>
<th>Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>a. All earmarked revenues are identified individually.</td>
</tr>
<tr>
<td></td>
<td>b. At least two-thirds of, but not all, earmarked revenues are identified individually.</td>
</tr>
<tr>
<td></td>
<td>c. Less than two-thirds of earmarked revenues are identified individually.</td>
</tr>
<tr>
<td></td>
<td>d. No earmarked revenues are identified individually.</td>
</tr>
<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment: Refer to Government of Botswana (2005), Draft Financial Statements, Tables and Estimates of the Consolidated and Development Funds Revenues 2005/2006, Government Printer, Gaborone, Pages 151 – 153

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
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?

    a. One percent or less of expenditure is dedicated to secret items.
    b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
    c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
    d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
    e. Not applicable/other (please comment).

Citation and/or comment:

The researcher’s response to this question was “d.” The percentage of expenditure on secret items is not made available to the public.

Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.” Military expenditure is reported explicitly in every budget under State President Ministry and details of the amount are included for both Development and Recurrent Expenditure.

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the Guide to the Open Budget Questionnaire. While military expenses are in many cases classified as secret they are not the only form of secret spending in a country.
## The Budget Narrative & Performance Monitoring

### 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?

- 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.
- b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the link between the budget and the government’s stated policy goals is not presented.
- e. Not applicable/other (please comment).


**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

### 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)?

- a. 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.
- b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented.
- e. Not applicable/other (please comment).

**Citation and/or comment:** Government of Botswana (2003), *National Development Plan 9 (2003/2004 – 2008/2009)*, Government Printer, Gaborone. Annual Plans are operationalised within the National Development Plan Framework. Some of the excluded details include information on targeted population and expected results from policies.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?
   
   - a. Non-financial data are presented for all programs.
   - b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.
   - c. Non-financial data are presented for programs representing less than two-thirds of expenditure.
   - d. No non-financial data are presented.
   - e. Not applicable/other (please comment).


   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

51. Are the non-financial data presented useful for assessing how an expenditure program is performing?

   - a. The non-financial data are very useful for assessing program performance.
   - b. The non-financial data are mostly useful for assessing program performance.
   - c. The non-financial data are somewhat useful for assessing program performance.
   - d. No non-financial data are provided or they are not useful for assessing program performance.
   - e. Not applicable/other (please comment).


   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
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 and/or comment: Performance indicators are currently being developed by the office of the Auditor General.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?

   a. All performance indicators are well designed.
   b. Most performance indicators are well designed.
   c. Some performance indicators are well designed, but most are not.
   d. No programs have performance indicators, or they are not well designed.
   e. Not applicable/other (please comment).

   Citation and/or comment: The office of the Auditor General is still in the process of developing performance indicators.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?

   a. All performance indicators are used in conjunction with performance targets.
   b. Most performance indicators are used in conjunction with performance targets.
   c. Some performance indicators are used in conjunction with performance targets, but most are not.
   d. No performance indicators are used in conjunction with performance targets.
   e. Not applicable/other (please comment).

   Citation and/or comment: The office of the auditor general is still in the process of developing performance indicators.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
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 and/or comment:


Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more appropriate response to this question would be “b.” Refer to page 9 of 2005 Budget Speech.

IBP Comment: IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.

Additional Key Information for Budget Analysis & Monitoring

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.

56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources?

   a. Yes, extensive information on tax rates and fee schedules is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information is not presented.
   e. Not applicable/other (please comment).

   Citation and/or comment: Refer to Government of Botswana (2001), Tax Tables and Guidance Notes for Employees Remuneration, Government Printer, Gaborone.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
57. Does the executive make available to the public an analysis of the distribution of the tax burden?

a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.
b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.
c. Yes, some analysis is presented, but it lacks important details.
d. No analysis on the distribution of the tax burden is presented.
e. Not applicable/other (please comment).

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?

a. Yes, extensive information on conditions associated with IFI assistance is presented, including both a narrative discussion and quantitative estimates.
b. Yes, information is presented, but some details are excluded.
c. Yes, some information is presented, but it lacks important details.
d. No, information on conditions associated with IFI assistance is not presented.
e. Not applicable/other (please comment).

Citation and/or comment: Information on conditionality is not provided.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?

a. Yes, extensive information on conditions associated with donor country assistance is presented, including both a narrative discussion and quantitative estimates.
b. Yes, information is presented, but some details are excluded.
c. Yes, some information is presented, but it lacks important details.
d. No, information on conditions associated with donor country assistance is not presented.
e. Not applicable/other (please comment).

Citation and/or comment: Information on conditionality is not provided.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
60. Does the executive make available to the public a summary that describes the budget and its proposals?

   a. Yes, it provides a summary that is very informative.
   b. Yes, it provides a summary that is somewhat informative.
   c. Yes, but the summary is not very informative.
   d. No, it does not provide a summary.
   e. Not applicable/other (please comment).

   **Citation and/or comment:** This summary is presented in the form of a budget speech. This is complemented by the information presented in the Estimates of Expenditure from the Consolidated and Development Fund. Refer to Government of Botswana (2005), *Budget Speech 2005*, Government Printer, Gaborone.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

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?

   a. Yes, it publishes a citizens budget that is very informative.
   b. Yes, it publishes a citizens budget that is somewhat informative.
   c. Yes, but the citizens budget is not very informative.
   d. No, it does not publish a citizens budget.
   e. Not applicable/other (please comment).

   **Citation and/or comment:** A citizens budget is not produced.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
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)?

   a. Yes, thorough definitions of budget terms are provided.
   b. Yes, definitions are provided, but some details are excluded.
   c. Yes, some definitions are provided, but it lacks important details.
   d. No, definitions are not provided.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   **The researcher’s response to this question was “a.”** This information is available in the Finance and Audit Act and also in the Financial Instructions and Procedures (FIP) where they are more detailed. The FIP is available in public libraries.

   **Peer Reviewer ONE Comment:** A more appropriate response to this question would be “d.” The budget speech and accompanying supplement does not have any non-technical definitions. You may not know of the existence of the other documents available in the library or may not have them at the time of reading or listening to the budget speech.

   **Peer Reviewer TWO Comment:**

   **IBP Comment:** IBP editors chose answer “a” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*. For the purposes of answering this question, we have asked researchers to specifically examine information that is available in public libraries.

63. Does the executive make available to the public a summary of the budget process?

   a. Yes, it includes a summary of the budget process that is very informative.
   b. Yes, it includes a summary of the budget process that is somewhat informative.
   c. Yes, but the summary of the budget process is not very informative.
   d. No, it does not include a summary of the budget process.
   e. Not applicable/other (please comment).

   Citation and/or comment: Response from the interview with the officers from the Ministry of Finance and Development Planning: “Only civil servants have access to a summary of the budget process.”

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
64. Do citizens have the right in law to access government information, including budget information?

   a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
   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.
   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.
   d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.
   e. Not applicable/other (please comment).

Citation and/or comment:

The researcher’s response to this question was “d.”

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more appropriate response to this question would be “E.” There is a general problem of lack of legal provision for citizens’ access to information, including budget information, but in practice, government officials are not averse to providing access to budget information.

IBP Comment: IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the Guide to the Open Budget Questionnaire. The question specifically seeks information on whether there is an access to information law in the country or not, and in Botswana there is no access to information law.

65. 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.
   a. In practice, no highly disaggregated expenditure information is available.
   b. Not applicable/other (please comment).

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
66. 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?

   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.
   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.
   c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
   d. In practice, no highly disaggregated non-financial expenditure information is available.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:

   d
Section Three: The Budget Process
The Budget Process

Executive’s Formulation of the Budget

67. How far in advance of the release of the budget is the day of its release known?

- The release date is set in permanent law.
- The executive announces the release date at least two months in advance.
- The executive announces the release date less than two months but more than two weeks in advance.
- The executive announces the release date two weeks or less before the release, or makes no announcement.
- Not applicable/other (please comment).

Citation and/or comment: The release date is known in advance. Refer to Section 119 (1) Government of Botswana (1966), Constitution of Botswana, Government Printer, Gaborone.

Peer Reviewer ONE Comment: 

Peer Reviewer TWO Comment: 

68. Does the executive release to the public its timetable for its budget preparation process?

- Yes, a detailed timetable is released to the public.
- Yes, a timetable is released, but some details are excluded.
- Yes, a timetable is released, but it lacks important details.
- No, a timetable is not issued to the public.
- Not applicable/other (please comment).

Citation and/or comment: Refer to [http://www.finance.gov.bw/div-bud-admin/index.htm](http://www.finance.gov.bw/div-bud-admin/index.htm). Although the executive releases its timetable to the public on the internet, it is doubtful whether people do access it due to the limited use of internet in the country.

Peer Reviewer ONE Comment: 

Peer Reviewer TWO Comment: 

69. 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 and/or comment: Compare the budget timetable available at http://www.fince.gov.bw/div-bud-admin/index.htm with the front page of the budget speech 2005.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

70. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of legislators.
- b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.
- d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation and/or comment:

The researcher’s response to this question was “d.” Response from an interview with an official from Parliament/ National Assembly.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “e.” Members of Parliament are not as versed in budgetary matters as the technocrats in the ministries, and this is obviously an obstacle. Refer to Botswana Institute for Development Policy Analysis (BIDPA) available at www.idasa.org.za/gbOutputFiles.asp?WriteContent=Y&RID=1199

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries. The question specifically seeks information on whether or not the executive consults with the legislature and not whether the legislators have adequate capacity to understand the budget.
71. Does the executive hold consultations with the public as part of its process of determining budget priorities?

   a. Yes, the executive holds extensive consultations with a wide range of constituencies.
   b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.
   c. Yes, the executive holds very limited consultations, involving only a few constituencies.
   d. No, the executive does not typically consult with the public as part of the budget preparation process.
   e. Not applicable/other (please comment).

   **Citation and/or comment:**

   **The researcher’s response to this question was “d.”** Although the public is not consulted as part of the budget preparation process, they are consulted during the preparation of the National Development Plan which is a framework within which annual budgets are formulated.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:** A more appropriate response to this question would be “e.” As with Parliament, there is lack of capacity to analyze budget on the part of citizens. Information sourced from research conducted by Botswana Institute for Development Policy Analysis (BIDPA) available at www.idasa.org.za/gbOutputFiles.asp?WriteContent=Y&RID=1199.

   **IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries. The question specifically seeks information on whether or not the executive consults with the public and not whether the public has adequate capacity to understand the budget.

72. When does the executive release a pre-budget statement to the public?

   a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.
   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.
   c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.
   d. The executive does not release a pre-budget statement.
   e. Not applicable/other (please comment).

   **Citation and/or comment:** The pre-budget statement is not a public document.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
<table>
<thead>
<tr>
<th>73.</th>
<th>Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some explanation is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment: The pre-budget statement is not a public document.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

<table>
<thead>
<tr>
<th>74.</th>
<th>Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some explanation is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment: The pre-budget is not a public document.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
### Legislative Approval of the Budget

#### 75. How far in advance of the start of the budget year does the legislature receive the budget?

- a. The legislature receives the budget at least three months before the start of the budget year.
- b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.
- c. The legislature receives the budget less than six weeks before the start of the budget year.
- d. The legislature does not receive the budget before the start of the budget year.
- e. Not applicable/other (please comment).

**Citation and/or comment:** The budget is received on the second Monday of February every year, and the budget year begins on April 1. This provides a very short time – between the period when the legislatures receive the budget and when it is presented and discussed in parliament.

#### Peer Reviewer ONE Comment:

#### Peer Reviewer TWO Comment:

#### 76. 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?

- 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.
- b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
- c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
- 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.
- e. Not applicable/other (please comment).

**Citation and/or comment:** Such a system does not exist in Botswana.

#### Peer Reviewer ONE Comment:

#### Peer Reviewer TWO Comment:
77. 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 and/or comment: After the budget is presented to the legislature, expenditure hearings are held by the Public Accounts Committee of the National Assembly of Botswana. Refer to Government of Botswana (2001) Report of the Public Accounts Committee (PAC) of the Botswana National Assembly 14th meeting, 2000/2001 Accounts. Government Printer, Gaborone.

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:

78. 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?

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

   Citation and/or comment:

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:
<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
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<tbody>
<tr>
<td>79. Do the legislative committees that hold public hearings release reports to the public on these hearings?</td>
<td>d. No, the committees do not release reports or do not hold public hearings.</td>
</tr>
<tr>
<td>Citation and/or comment:</td>
<td>The information is presented in the form of reports which scrutinize the post-budget expenditures –refer to the report of the Public Accounts Committee (PAC) of the Botswana National Assembly.</td>
</tr>
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</table>

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

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<tr>
<th>Question</th>
<th>Response</th>
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<tr>
<td>80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?</td>
<td>a. The executive responds to such legislative requests, and it generally provides an appropriate and timely response.</td>
</tr>
<tr>
<td>Citation and/or comment:</td>
<td>It is general practice for members of Parliament to ask for clarifications and be provided with answers by the executive. For example, questions relating to the budget must be asked within the budget sessions and are dealt with within that period. However, it is difficult to gauge how thoroughly the questions from the legislature are answered by the executive since the legislature forwards their questions to the executive which selectively responds to some questions. Refer to Government of Botswana (2003) National Assembly Weekly Parliamentary Debates Official Report: Hansard Number 141 (Part Six) Meeting of 10 - 14 March 2003, Government Printer, Gaborone.</td>
</tr>
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</table>

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

<table>
<thead>
<tr>
<th>Question</th>
<th>Options</th>
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</table>
| 81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence? | a. Yes, the legislature is provided extensive information on all spending on secret items.  
b. Yes, the legislature is provided information on spending on secret items, but some details are excluded.  
c. Yes, the legislature is provided some information on spending on secret items, but it lacks important details.  
d. No, the legislature is provided no information on secret items.  
e. Not applicable/other (please comment).  |

Citation and/or comment: The appropriate legislative committee called the Defence Committee is given information on all spending on secret items.

Peer Reviewer ONE Comment:  

Peer Reviewer TWO Comment:  

<table>
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<tr>
<th>Question</th>
<th>Options</th>
</tr>
</thead>
</table>
| 82. Does the legislature have authority to amend the budget presented by the executive? | a. Yes, the legislature has unlimited authority to amend the budget.  
b. Yes, the legislature has authority to amend the budget, with some limitations.  
c. Yes, the legislature has authority to amend the budget, but its authority is very limited.  
d. No, the legislature does not have any authority to amend the budget.  
e. Not applicable/other (please comment).  |

Citation and/or comment:  

The researcher’s response to this question was “b.” The legislature has the legal authority to amend the budget, but due to its lack of expertise, the executive tends to overpower the legislature.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more appropriate response to this question would be “e.” The Finance and Audit Act (amended 1997) does not expressly stipulate the legislature’s authority or limitations to amend the budget. Indeed, the legislature is seen as rubber stamp.

IBP Comment: IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries. The question seeks information on the legal authority of and not the actual technical expertise available with the legislature to amend the budget.
83. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?

a. The approved budget includes program-level detail.
b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).
c. The approved budget includes only departmental totals.
d. The approved budget includes less information than departmental totals.
e. Not applicable/other (please comment).

Citation and/or comment: Refer to Government of Botswana (2005), 2005/2006 Estimates of Expenditure from the Consolidated and Development Funds, Government Printer, Gaborone.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

Executive’s Implementation of the Budget

84. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?

a. In-year reports on actual expenditure are released at least every month.
b. In-year reports on actual expenditure are released at least every quarter.
c. In-year reports on actual expenditure are released at least semi-annually.
d. In-year reports on actual expenditure are not released.
e. Not applicable/other (please comment).

Citation and/or comment: Note for Q 84 – 92: This information is not provided directly by the Ministry of Finance and Development Planning, but provided by the Bank of Botswana. Refer to Bank of Botswana (2005), Botswana Financial Statistics, Research Department, Volume 12, number 2. These reports are updated every quarter.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
85. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?

<p>| | |</p>
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<tbody>
<tr>
<td>a.</td>
<td>Yes, in-year reports cover all expenditures.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, in-year reports cover less than two-thirds of expenditures.</td>
</tr>
<tr>
<td>d.</td>
<td>No in-year reports are released to the public.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment: Refer to Bank of Botswana (2005), *Botswana Financial Statistics*, Research Department., Volume 12, Number 2, page 65.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

86. 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>| | |</p>
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>a.</td>
<td>Yes, comparisons are made for all expenditures.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, comparisons are made for at least two-thirds, but not all, of expenditures.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, but comparisons are made for less than two-thirds of expenditures.</td>
</tr>
<tr>
<td>d.</td>
<td>No, comparisons are not made, or no in-year reports are released to the public.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment: Refer to Bank of Botswana (2005), *Botswana Financial Statistics*, Research Department., Volume 12, Number 2, page 65.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

87. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?

<p>| | |</p>
<table>
<thead>
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</thead>
<tbody>
<tr>
<td>a.</td>
<td>In-year reports on actual revenue collections by source of revenue are released at least every month.</td>
</tr>
<tr>
<td>b.</td>
<td>In-year reports on actual revenue collections are released at least every quarter.</td>
</tr>
<tr>
<td>c.</td>
<td>In-year reports on actual revenue collections are released at least semi-annually.</td>
</tr>
<tr>
<td>d.</td>
<td>In-year reports on actual revenue collections by source of revenue are not released.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment: Refer to Bank of Botswana (2005), *Botswana Financial Statistics*, Research Department, Volume 12, Number 2. These reports are updated every quarter.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
88. What share of revenue is covered by the in-year reports on actual revenue collections?

- a. In-year reports cover the actual revenue collections of all sources of revenue.
- b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.
- c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.
- d. In-year reports on actual revenue collections are not released to the public.
- e. Not applicable/other (please comment).

Citation and/or comment: Refer to Bank of Botswana (2005), Botswana Financial Statistics, Research Department., Volume 12, Number 2, page 64.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

89. 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?

- a. Yes, comparisons are made for all revenue sources.
- b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.
- c. Yes, but comparisons are made for less than two-thirds of revenue sources.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation and/or comment: Refer to Bank of Botswana (2005), Botswana Financial Statistics, Research Department., Volume 12, Number 2, page 64. In-year reports released to the public compare actual year-to-date revenue collections with revenue for the same period in the previous year.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

90. 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 and/or comment: Refer to Bank of Botswana (2005), Botswana Financial Statistics, Research Department. Volume 12, Number 2.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
91. 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 and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:** I agree with the researcher, but a review is later included in executive’s budget.

92. 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)?

   a. Reports are released 1 month or less after the end of the period.
   b. Reports are released 2 months or less (but more than 1 month) after the end of the period.
   c. Reports are released more than 2 months after the end of the period.
   d. In-year reports are not released.
   e. Not applicable/other (please comment).

   Citation and/or comment: They are released quarterly by the Bank of Botswana and are posted in their website. Hard copies are also distributed to those in their mailing list.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

   a
<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>93. Does the executive release to the public a mid-year review of the</td>
<td>a. Yes, the mid-year review includes an extensive discussion of the</td>
</tr>
<tr>
<td>budget that discusses the changes in economic outlook since the</td>
<td>economy that includes a revised forecast for the full fiscal year and</td>
</tr>
<tr>
<td>budget was enacted?</td>
<td>its effects on the budget.</td>
</tr>
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<td></td>
<td>b. Yes, the mid-year review includes a discussion of the economy, but</td>
</tr>
<tr>
<td></td>
<td>it lacks some details.</td>
</tr>
<tr>
<td></td>
<td>c. Yes, the mid-year review includes a discussion of the economy, but</td>
</tr>
<tr>
<td></td>
<td>it lacks important details.</td>
</tr>
<tr>
<td></td>
<td>d. No, the mid-year review does not include a discussion of the economy,</td>
</tr>
<tr>
<td></td>
<td>or the executive does not release a mid-year review of the budget.</td>
</tr>
<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation and/or comment:** The executive does not release a mid-year review of the budget to the public.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>94. Does the executive release to the public a mid-year review of the</td>
<td>a. Yes, the mid-year review includes updated expenditure estimates for</td>
</tr>
<tr>
<td>budget that includes updated expenditure estimates for the budget</td>
<td>the full fiscal year, providing extensive information on why estimates</td>
</tr>
<tr>
<td>year underway?</td>
<td>have changed from the original enacted levels.</td>
</tr>
<tr>
<td></td>
<td>b. Yes, the mid-year review includes updated estimates of expenditure,</td>
</tr>
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<td></td>
<td>but some details on why estimates have changed are not provided.</td>
</tr>
<tr>
<td></td>
<td>c. Yes, the mid-year review includes updated estimates of expenditure,</td>
</tr>
<tr>
<td></td>
<td>but important details on why estimates have changed are not provided.</td>
</tr>
<tr>
<td></td>
<td>d. No, the mid-year review does not include updated expenditure estimates</td>
</tr>
<tr>
<td></td>
<td>for the budget year, or the executive does not release a mid-year</td>
</tr>
<tr>
<td></td>
<td>review of the budget.</td>
</tr>
<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation and/or comment:** The executive does not release a mid-year review of the budget to the public.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
95. What is the most detail provided in the mid-year review for expenditures?

   a. The mid-year review includes program-level detail for expenditures.
   b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).
   c. The mid-year review includes only departmental totals (or functional totals).
   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.
   e. Not applicable/other (please comment).

   Citation and/or comment: The executive does not release a mid-year review of the budget to the public.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

96. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?

   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.
   b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.
   c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.
   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.
   e. Not applicable/other (please comment).

   Citation and/or comment: The executive does not release a mid-year review of the budget to the public.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
97. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation)?

   a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
   b. Yes, the executive advises the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
   c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
   d. No, the executive shifts funds between administrative units without seeking input from the legislature.
   e. Not applicable/other (please comment).

Citation and/or comment: In practice, the executive can shift funds between administrative units and seek input from the legislature at a later stage. This, however, occurs rarely. Refer to Government of Botswana (1993), Financial Instructions and Procedures, Government Printer, Gaborone. Section 217 (1), Page 2-3.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

98. 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?

   a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
   b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
   c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
   d. No, the procurement process was not open and competitive in practice.
   e. Not applicable/other (please comment).


Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
99. When does the legislature typically approve supplemental budgets?

   a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).
   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).
   c. Not applicable/other (please comment).

   Citation and/or comment: The executive can shift funds between administrative units and seek input from the legislature at a later stage. However, this rarely occurs and the normal practice is that supplemental budgets are approved before the funds can be expended.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

100. In most years, how large are supplemental budget requests relative to the size of the original budget?

   a. Supplemental budgets are generally equal to 2 percent or less of the original budget.
   b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
   c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
   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.
   e. Not applicable/other (please comment).

   Citation and/or comment: Refer to Government of Botswana (2005), Supplementary Estimates of Expenditures for the Consolidated Fund, February 2005, Government Printer, Gaborone.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
101. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

- 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.
- b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
- c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
- d. Such expenditure takes place without legislative approval.
- e. Not applicable/other (please comment).

**Citation and/or comment:** On rare occasions funds are expended before approval. In normal practice expenditures are to be approved first.

**Peer Reviewer ONE Comment:** Botswana follows a very strict system where all funds have to be approved before expenditure can take place. It is only in cases of emergency that expenditure could be allowed before approval, and it is quite rare.

**Peer Reviewer TWO Comment:** No cases of post-expenditure approval have been reported yet.

### Executive’s Year-End Report and the Supreme Audit Institution

102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget’s actual outcome for the year?

- a. Reports are released six months or less after the end of the fiscal year.
- b. Reports are released 12 months or less (but more than six months) after the end of the fiscal year.
- c. Reports are released more than 12 months after the end of the fiscal year.
- d. The executive does not release a year-end report.
- e. Not applicable/other (please comment).

**Citation and/or comment:** Refer to Government of Botswana (1970), *Finance and Audit Act*, Government Printer, Gaborone, Section 35.

This takes place even in practice.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
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<tr>
<td>103. In the year-end report, or another document released to the public by the executive (please specify below), have the data on the actual outcomes been audited?</td>
<td></td>
</tr>
<tr>
<td>a. Yes, all data on actual outcomes have been audited.</td>
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<tr>
<td>b. At least two-thirds, but not all, of the data on actual outcomes have been audited.</td>
<td></td>
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<tr>
<td>c. Less than two-thirds of the data on actual outcomes have been audited.</td>
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<tr>
<td>d. None of the data on actual outcomes has been audited, or a year-end report is not released.</td>
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<tr>
<td>e. Not applicable/other (please comment).</td>
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</table>

Citation and/or comment: Refer to Government of Botswana (2005), Annual Statement of Accounts for the Financial Year ended 31st March 2004. Government Printer, Gaborone.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

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<tr>
<td>104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</td>
<td></td>
</tr>
<tr>
<td>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, some explanation is presented, but it lacks important details.</td>
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</tr>
<tr>
<td>d. No, an explanation is not presented, or such a report is not released.</td>
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<tr>
<td>e. Not applicable/other (please comment).</td>
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</table>

Citation and/or comment: Refer to Government of Botswana (2005), Annual Statement of Accounts for the Financial year ended 31st March 2004. Government Printer, Gaborone. The narrative explanation is not provided.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
105. 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, or another document released to the public by the executive (please specify below)?

   a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.
   b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).
   c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).
   d. No explanation of the differences is provided, or such a report is not released.
   e. Not applicable/other (please comment).

Citation and/or comment: Refer to Government of Botswana (2005), 2005/2006 Draft Estimates of Expenditure from the Consolidated and Development Funds. Government Printer, Gaborone, Pages 349 – 372

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

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<tbody>
<tr>
<td>106. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</td>
<td></td>
</tr>
<tr>
<td>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, some explanation is presented, but it lacks important details.</td>
<td></td>
</tr>
<tr>
<td>d. No, an explanation is not presented, or such a report is not released.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
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</tbody>
</table>

Citation and/or comment: Refer to Government of Botswana (2005), Annual Statement of Accounts for the Financial year ended 31st March 2004. Government Printer, Gaborone. (Quantitative Estimates) The narrative discussion is not provided.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
107. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

   a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
   c. Yes, some explanation is presented, but it lacks important details.
   d. No, an explanation is not presented, or such a report is not released.
   e. Not applicable/other (please comment).

Citation and/or comment: Refer to Government of Botswana (2005), *Annual Statement of Accounts for the Financial year ended 31st March 2004*. Government Printer, Gaborone. The narrative discussion is not provided.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

108. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original estimates of non-financial data and the actual outcome?

   a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
   c. Yes, some explanation is presented, but it lacks important details.
   d. No, an explanation is not presented, or such a report is not released.
   e. Not applicable/other (please comment).

Citation and/or comment: Non-financial data is not presented.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
109. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original performance indicators and the actual outcome?

a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
c. Yes, some explanation is presented, but it lacks important details.
d. No, an explanation is not presented, or such a report is not released.
e. Not applicable/other (please comment).

**Citation and/or comment:** The Office of the Auditor General is still in the process of developing performance indicators.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

110. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?

a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
c. Yes, some explanation is presented, but it lacks important details.
d. No, an explanation is not presented, or such a report is not released.
e. Not applicable/other (please comment).

**Citation and/or comment:**

The researcher’s response to this question was “d.” No specific funds are set aside to benefit the country’s most impoverished population. These allocations are usually lumped under rural development and/or social welfare.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “c”, given the fact that poverty is mainly associated with rural communities and this is a major target of the development plans. It therefore goes without saying that rural budget is targeted at the poor, even if no comprehensive explanations are made.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.
111. Does the year-end report, or another document released to the public by the executive (please specify below), present the actual outcome for extra-budgetary funds?

- a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key issues, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information is not presented on extra-budgetary funds, or such a report is not released.
- e. Not applicable/other (please comment).

Citation and/or comment:

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

112. How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?

- a. Final audited accounts are released to the public six months or less after the end of the fiscal year.
- b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.
- c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.
- 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.
- e. Not applicable/other (please comment).


**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
113. Two years after the completion of a fiscal year, what percentage of expenditure has been audited and (except for secret programs) the reports released to the public?

   a. All expenditures have been audited and the reports released to the public.
   b. Expenditures representing at least two-thirds of, but not all, expenditures have been audited.
   c. Expenditures representing less than two-thirds of expenditures has been audited.
   d. No expenditures have been audited, or the reports have not been released to the public.
   e. Not applicable/other (please comment).


Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?

   a. All of these audit reports include an executive summary.
   b. Most of these reports include an executive summary.
   c. Some of these reports include an executive summary.
   d. None of these audit reports include an executive summary, or such reports are not released to the public.
   e. Not applicable/other (please comment).

   Citation and/or comment: Response from an interview with the Deputy Auditor General. “A summary is produced separately for the Public Accounts Committee of the National Assembly.” However, the office of the Auditor General is still in the process of developing executive summaries.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
115. 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?

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<tbody>
<tr>
<td>a</td>
<td>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.</td>
</tr>
<tr>
<td>b</td>
<td>No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</td>
</tr>
<tr>
<td>c</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation and/or comment:** Refer to Government of Botswana (1966), Constitution of Botswana, Government Printer, Gaborone, Section 114.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

116. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?

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<tbody>
<tr>
<td>a</td>
<td>Yes, the SAI releases to the public audits of all extra-budgetary funds.</td>
</tr>
<tr>
<td>b</td>
<td>Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</td>
</tr>
<tr>
<td>c</td>
<td>Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</td>
</tr>
<tr>
<td>d</td>
<td>No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds.</td>
</tr>
<tr>
<td>e</td>
<td>Not applicable/other (please comment).</td>
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**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
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<tbody>
<tr>
<td>a.</td>
<td>The SAI has full discretion to decide which audits it wishes to undertake.</td>
</tr>
<tr>
<td>b.</td>
<td>The SAI has significant discretion, but faces some limitations.</td>
</tr>
<tr>
<td>c.</td>
<td>The SAI has some discretion, but faces considerable limitations.</td>
</tr>
<tr>
<td>d.</td>
<td>The SAI has no discretion to decide which audits it wishes to undertake.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
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</table>

**Citation and/or comment:** The office audits public accounts of Botswana “… if it is so provided by Parliament in case of any body corporate directly established by law.” Refer to Government of Botswana (1966), Constitution of Botswana, Government Printer, Gaborone, Section 124 (2 & 4).

**Peer Reviewer ONE Comment:**  

**Peer Reviewer TWO Comment:** The “discretion” is wholly dependent on the decision of the Parliament.

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

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<tr>
<th>Option</th>
<th>Description</th>
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<tbody>
<tr>
<td>a.</td>
<td>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 fulfil its mandate.</td>
</tr>
<tr>
<td>b.</td>
<td>The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfil its mandate.</td>
</tr>
<tr>
<td>c.</td>
<td>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 fulfil its mandate.</td>
</tr>
<tr>
<td>d.</td>
<td>The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfil its mandate.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
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</table>

**Citation and/or comment:** Response from an interview with the Deputy Auditor General.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
<table>
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<tr>
<th>119. Does a committee of the legislature view and scrutinize the audit reports?</th>
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<tbody>
<tr>
<td>a. Yes, all audit reports are scrutinized.</td>
</tr>
<tr>
<td>b. Yes, most audit reports are scrutinized.</td>
</tr>
<tr>
<td>c. Yes, some audit reports are scrutinized.</td>
</tr>
<tr>
<td>d. No, audit reports are not scrutinized.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation and/or comment:** Refer to Government of Botswana (1966), Constitution of Botswana, Government Printer, Gaborone, Section 124 (3). According to the Deputy Auditor general, the executive reports to the Public Accounts Committee, which uses this report to get more information and explanations on the Auditor General’s report. The PAC produces a report and it is available to the public.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

<table>
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<tr>
<th>120. 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?</th>
</tr>
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<tbody>
<tr>
<td>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</td>
</tr>
<tr>
<td>b. Yes, the executive reports publicly on most audit findings.</td>
</tr>
<tr>
<td>c. Yes, the executive reports publicly on some audit findings.</td>
</tr>
<tr>
<td>d. No, the executive does not report on steps it has taken to address audit findings.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation and/or comment:** Refer to Government of Botswana (2005) Report of the Auditor General for the Financial year ended 31st March 2004, Government Printer, Gaborone.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
121. 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?

   a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.
   b. Yes, a report is released, covering key audit recommendations, but some details are excluded.
   c. Yes, a report is released, but it lacks important details.
   d. No, a report is not produced or it is prepared for internal purposes only (please specify).
   e. Not applicable/other (please comment).

Citation and/or comment:


Peer Reviewer ONE Comment: The Report of the PAC is published annually. The latest is 2002/03, while 2003/04 is under preparation. Why the author may have found it fine to cite only one is perhaps the fact that even though the content of each report is different, the format remains the same in terms of it covering the key audit recommendations but excluding some details. The author could easily get a copy of the current report from the Clerk of the National Assembly.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “e.” There appears to be a problem with the accounting cycle/structure which delays auditing and in turn delays action. The 2003 report was only considered by the Public Accounts Committee in 2005 because of Electioneering campaigns and other issues. Actions are usually taken on the reports, notably the parliamentary decision to punish some officers in the Department of Auditor General for over-expending by P1.1 million during the 2004/2005 financial year, widely reported in newspapers in April 2006.

IBP Comment: IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries. In our discussions with the researcher, we were informed that though there are delays, the reports are released to the public.
122. Are audit reports related to national security and other secret programs provided to the legislature (or relevant committee)?

   a. Yes, legislators are provided with detailed audit reports related to national security and other secret programs.
   b. Yes, legislators are provided audit reports on secret items, but some details are excluded.
   c. Yes, legislators are provided audit reports on secret items, but they lack important details.
   d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).
   e. Not applicable/other (please comment).

   Citation and/or comment: The Defence Committee of the Legislature is given the audit report on national security and other secret programs.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**