

**TRANSPARENCY**  
(OPEN BUDGET INDEX)

**46**

OUT OF 100

The Government of Namibia provides the public with **limited** budget information.

**PUBLIC PARTICIPATION**

**15**

OUT OF 100

The Government of Namibia is **weak** in providing the public with opportunities to engage in the budget process.

**BUDGET OVERSIGHT**

**17**

OUT OF 100

**BY LEGISLATURE**  
Budget oversight by the legislature in Namibia is **weak**.

**75**

OUT OF 100

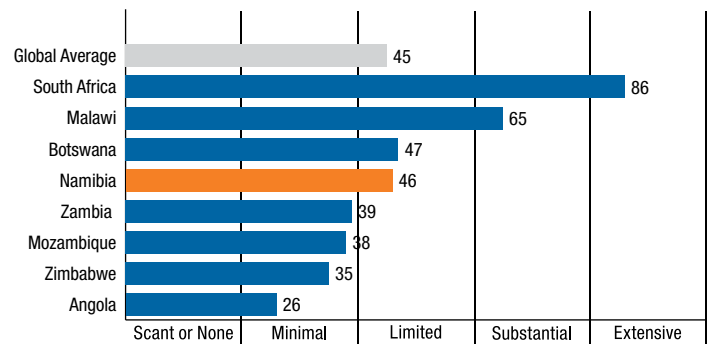
**BY AUDIT**  
Budget oversight by the supreme audit institution in Namibia is **adequate**.

**TRANSPARENCY (OPEN BUDGET INDEX)**

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

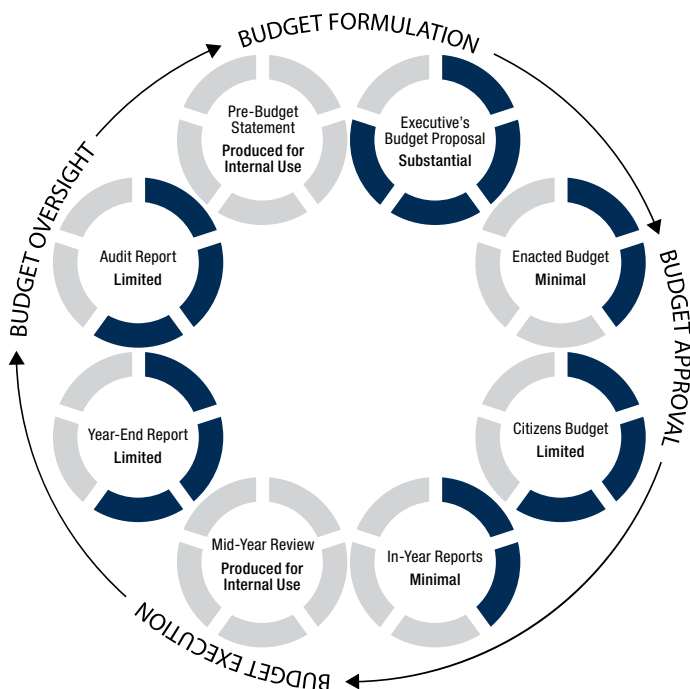
Each country is given a score out of 100 which determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

**Regional Comparison**



Namibia’s score of 46 out of 100 is a little higher than the global average score of 45.

**Usefulness of Budget Information Throughout the Budget Cycle**



**The Availability of Budget Documents Over Time**

Document	2006	2008	2010	2012	2015
Pre-Budget Statement	Produced for internal use	Produced for internal use	Not produced/published late	Not produced/published late	Produced for internal use
Executive’s Budget Proposal	Published	Published	Published	Published	Published
Enacted Budget	Published	Published	Published	Published	Published
Citizens Budget	Not produced/published late	Not produced/published late	Not produced/published late	Not produced/published late	Published
In-Year Reports	Published	Published	Published	Produced for internal use	Published
Mid-Year Review	Published	Not produced/published late	Not produced/published late	Not produced/published late	Produced for internal use
Year-End Report	Published	Published	Published	Published	Published
Audit Report	Produced for internal use	Published	Published	Published	Published

● Not produced/published late ● Produced for internal use ● Published

Note: The following categories are used to report the usefulness of each document: Not produced, Published Late, Internal Use, Scant, Minimal, Limited, Substantial, or Extensive.

# TRANSPARENCY (OPEN BUDGET INDEX)

Namibia's 2015 OBI score is 9 points lower than its 2012 score, but this decline appears to be primarily due to the refinements made to the 2015 questionnaire, which includes new and improved questions that aim to better measure budget transparency (see the Technical Note in the global report for details). Without these refinements, Namibia's 2015 score for budget transparency would have remained largely unchanged from 2012.

Since 2012, the Government of Namibia has increased the availability of budget information by:

- Publishing the Citizens Budget.

However, the Government of Namibia has failed to make progress in budget transparency in the following ways:

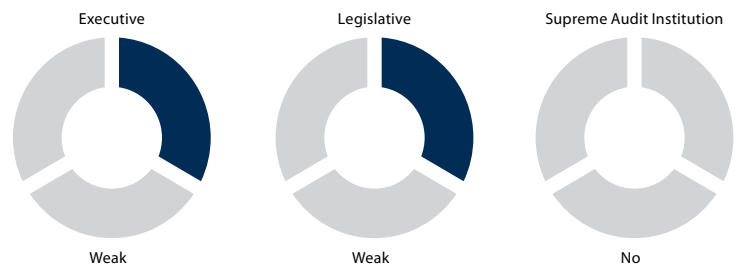
- Not making available to the public a Pre-Budget Statement and Mid-Year Review, even though it began to produce those documents for internal use.
- Publishing an Enacted Budget that only contains minimal budget information.
- Publishing In-Year Reports that only contain minimal budget information.

# PUBLIC PARTICIPATION

Evidence suggests that transparency alone is insufficient for improving governance, and that public participation in budgeting can maximize the positive outcomes associated with greater budget transparency.

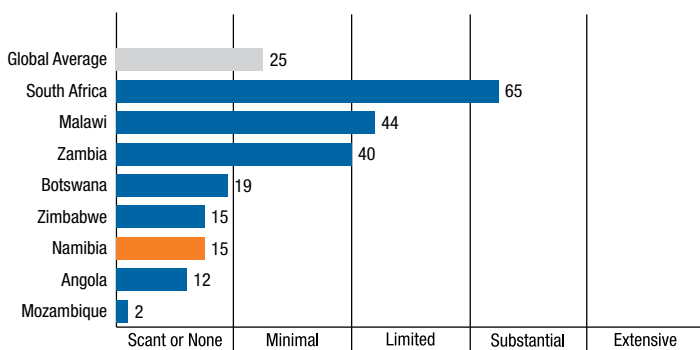
To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

## Elements of Public Participation



Namibia's score of 15 out of 100 indicates that the provision of opportunities for the public to engage in the budget process is **weak**. This is lower than the global average score of 25.

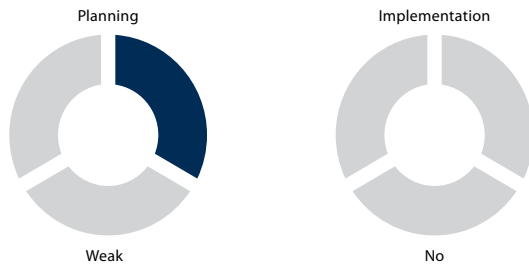
## Regional Comparison



# BUDGET OVERSIGHT

The Open Budget Survey examines the extent to which legislatures and supreme audit institutions are able to provide effective oversight of the budget. These institutions play a critical role – often enshrined in national constitutions – in planning budgets and overseeing their implementation.

## Oversight by the Legislature



The legislature provides **weak** oversight during the planning stage of the budget cycle and **no** oversight during the implementation stage of the budget cycle. The legislature does not have a specialized budget research office. Moreover, the Executive's Budget Proposal is provided to legislators less than six weeks before the start of the budget year, and, in both law and practice, the executive does not consult the legislature prior to the virement of funds

in the Enacted Budget, spending any unanticipated revenue, or spending contingency funds that were not identified in the Enacted Budget.

## Oversight by the Supreme Audit Institution



The supreme audit institution provides **adequate** budget oversight.

Under the law, it has significant discretion to undertake audits as it sees fit. Moreover, the head of the supreme audit institution cannot be removed without legislative or judicial approval, which bolsters its independence. Finally, the supreme audit institution is provided with sufficient resources to fulfill its mandate but has a weak quality assurance system in place.

# RECOMMENDATIONS

## Improving Transparency

Namibia should prioritize the following actions to improve budget transparency:

- Publish a Pre-Budget Statement and Mid-Year Review. If the government meets its recent commitment to publish a Mid-Year Review for the FY 2015 budget and the Pre-Budget Statement for the FY 2016 budget, it would be a positive step.
- Increase the comprehensiveness of the Executive's Budget Proposal by presenting more information on issues beyond the core budget, such as extra-budgetary funds and future liabilities.
- Increase the comprehensiveness of In-Year Reports by presenting information on expenditures and revenues. Currently, only the Bank of Namibia publishes quarterly reports containing information on the debt.
- Publish all Audit Reports within 18 months of the end of the fiscal year.

## Improving Participation

Namibia should prioritize the following actions to improve budget participation:

- Establish credible and effective mechanisms (i.e., public hearings, surveys, focus groups) for capturing a range of public perspectives on budget matters.
- Hold legislative hearings on the budgets of specific ministries, departments, and agencies at which testimony from the public is heard.
- Establish formal mechanisms for the public to assist the supreme audit institution to formulate its audit program and participate in audit investigations.

## Improving Oversight

Namibia should prioritize the following actions to strengthen budget oversight:

- Establish a specialized budget research office for the legislature.
- In both law and practice, ensure the legislature is consulted prior to the virement of funds in the Enacted Budget, the spending of any unanticipated revenue, and the spending of contingency funds that were not identified in the Enacted Budget.
- Ensure the Executive's Budget Proposal is provided to legislators at least three months before the start of the budget year.

# METHODOLOGY

The Open Budget Survey uses internationally accepted criteria developed by multilateral organizations such as the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), and the International Organisation of Supreme Audit Institutions (INTOSAI). It is a fact-based research instrument that assesses what occurs in practice through readily observable phenomena. The entire research process took approximately 18 months between March 2014 and September 2015 and involved about 300 experts in 102 countries. The Survey was revised somewhat from the 2012 version to reflect emerging developments in accepted good practice and to strengthen individual questions. A full discussion of these changes can be found in a technical note on the comparability of the Open Budget Index over time (see below).

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

The Survey is compiled from a questionnaire completed for each country by independent budget experts who are not associated with the national government. Each country's questionnaire is then independently reviewed by an anonymous expert who also has no association to government. In addition, IBP invites national governments to comment on the draft results from the Survey and considers these comments before finalizing the Survey results.

The Government of Namibia provided comments on the draft Open Budget Questionnaire results.

Research to complete this country's Open Budget Survey was undertaken by:

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## Further Information

Visit [www.openbudgetsurvey.org](http://www.openbudgetsurvey.org) for more information, including:

- The Open Budget Survey 2015: Global Report
- Individual datasets for each of the 102 countries surveyed.
- A technical note on the comparability of the Open Budget Index over time.