Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Budget Policy Statement</td>
<td>2014/15</td>
<td>Not available</td>
</tr>
<tr>
<td>Executive's Budget Proposal (EBP)</td>
<td>Estimates of Revenue and Expenditure April 2014</td>
<td>2014/15 to 2016/17</td>
<td>Mar 13, 14</td>
</tr>
<tr>
<td>------------------------</td>
<td>----------------------------------------------------------</td>
<td>--------------------</td>
<td>------------</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Government Gazette of the Republic of Namibia No. 5459</td>
<td>2014/15</td>
<td>May 8, 14</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>2014/15 Citizens' Guide to the National Budget</td>
<td>2014/15</td>
<td>Mar 24, 14</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>Quarterly Budgetary Report</td>
<td>2013/14</td>
<td>Not available</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Bank of Namibia Quarterly Bulletin</td>
<td>2013/14</td>
<td>September 2013, December 2013, June 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>n/a</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>Mid Year Report</td>
<td>2013/14</td>
<td>Not available</td>
</tr>
</tbody>
</table>

http://www.mof.gov.na/budget-2012-2013?
p_p_id=110_INSTANCE_5BnKQNNFmHCE&p_p_lifecycle=0&p_p_state=normal&p_p_mode=view&p_p_col_id=column-1&
p_p_col_count=1& 110_INSTANCE_5BnKQNNFmHCE_struts_action=%2Fdocument_library_display%2Fview_file_entry&
110_INSTANCE_5BnKQNNFmHCE_redirect=http%3A%2F%2Fwww.mof.gov.na%2Fbudget-2012-2013%3Fp_p_id%3D110_INSTANCE_5BnKQNNFmHCE%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3DView%26p_p_col_id%3Dcolumn-1%26p_p_col_count%3D1& 110_INSTANCE_5BnKQNNFmHCE_fileEntryId=109600


Budget Statement.
p_p_id=110_INSTANCE_IuNCOSN0taQ5&p_p_lifecycle=0&p_p_state=normal&p_p_mode=view&p_p_col_id=column-1&
p_p_col_count=1& 110_INSTANCE_IuNCOSN0taQ5_struts_action=%2Fdocument_library_display%2Fview_file_entry&
110_INSTANCE_IuNCOSN0taQ5_redirect=http%3A%2F%2Fwww.mof.gov.na%2Fbudget-2014-2015%3Fp_p_id%3D110_INSTANCE_IuNCOSN0taQ5%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3DView%26p_p_col_id%3Dcolumn-1%26p_p_col_count%3D1& 110_INSTANCE_IuNCOSN0taQ5_fileEntryId=511798


Additional information received from Ms van Schalkwyk - Office of the Auditor General

Comments: The Ministry of Finance has prepared for the first time a Mid Year Report for the FY 2014/15. However, this report was only finalized in Jan. 2014 (the FY starts on 1 Apr and ends 31 Mar). It was deemed too close to the tabling of the budget proposal for the next FY 2014/15 and therefore not tabled to parliament and not made public. The intention is to present the Mid Year Report to parliament in October or latest November together with a Pre-Budget Statement. A Pre-Budget Statement was prepared for the FY 2014/15, but was neither presented to parliament nor made available to the public, because it was supposed to be presented with the Mid Year Report. The Auditor’s report for 2011/12 was tabled to Parliament on 26 Nov 2013 and linked to the web site early March 2014. Since the report was released more than 18 months after the end of the FY, it does not count for the OBI. However, the Office of the Auditor General releases the Audit Reports for individual ministries separately. Reports for ministries receiving 55.1 per cent of the National Budget were tabled before Parliament before the end of September 2013. Hard copies were available to the public the same day against a fee. They were also linked to the web site (information about the exact dates is still awaited from the OAG). The Bank of Namibia Quarterly Bulletin is the only in-year report, and the only relevant fiscal issues it covers are related to debt.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

| Table 2a. Details about Availability |

Namibia
## Budget Documents

Tick box if answer to the questions is “yes”

<table>
<thead>
<tr>
<th></th>
<th>Pre-Budget Statement</th>
<th>Executive’s Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>☑Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>☑Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>☑Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>☑Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>☑Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>☑Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>☑Yes</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>☑Yes</td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>☑Yes</td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>☑Yes</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### Sources:
Additional information obtained from Mr A. Abner, Deputy Director: Budget Management and Control, Ministry of Finance.

### Comments:
A limited number of hard copies of the EBP and other budget documents is available to the public for personal use. Some hard copies are available at the University’s library. The Enacted Budget (Appropriation Act) is accessible by the public in five libraries across the country that act as depositories. Interested persons can read the Appropriation Act there. Otherwise, anyone who would like to have a copy of the Appropriation Act can purchase it at a fee of NAD4.00 (USD0.40). The Parliament’s web site is currently under re-construction. Therefore the latest Appropriation Act
is not uploaded. It is expected to be up and running in about two months (End of June 2014).

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Comments:** The Executive's Budget Proposal is available as a PDF-document, which to my understanding does not qualify as machine-readable.

**RESEARCHER'S RESPONSE**

The Ministry of Finance confirmed that the Executive Budget Proposal can be obtained as an Excel document and provided me with an electronic copy for the vote 'Ministry of Finance'. Therefore response 'Yes' applies.

<table>
<thead>
<tr>
<th>Table 2b. Details about Availability</th>
</tr>
</thead>
</table>

**Namibia**

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Is it produced at all?</strong></td>
<td>• Yes</td>
<td>• Yes</td>
<td>• Yes</td>
<td>• Yes</td>
</tr>
<tr>
<td><strong>Is it produced for internal purposes only?</strong></td>
<td>• Yes</td>
<td>• Yes</td>
<td>• Yes</td>
<td>• Yes</td>
</tr>
<tr>
<td><strong>Is it published too late compared to the accepted timeframe?</strong></td>
<td>• Yes</td>
<td>• Yes</td>
<td>• Yes</td>
<td>• Yes</td>
</tr>
<tr>
<td><strong>Is it available to the public in hard copy, with charge?</strong></td>
<td>• Yes</td>
<td>• Yes</td>
<td>• Yes</td>
<td>• Yes</td>
</tr>
<tr>
<td><strong>Is it available to the public in hard copy, NO charge?</strong></td>
<td>• Yes</td>
<td>• Yes</td>
<td>• Yes</td>
<td>• Yes</td>
</tr>
<tr>
<td><strong>Is it available to the public in soft copy, with charge?</strong></td>
<td>• Yes</td>
<td>• Yes</td>
<td>• Yes</td>
<td>• Yes</td>
</tr>
<tr>
<td><strong>Is it available to the public in soft copy, NO charge?</strong></td>
<td>• Yes</td>
<td>• Yes</td>
<td>• Yes</td>
<td>• Yes</td>
</tr>
<tr>
<td>Question</td>
<td>Yes</td>
<td>No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------------------------------------------------------------------</td>
<td>-----</td>
<td>----</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>☑️</td>
<td>☑️</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If available online, provide internet/URL address</td>
<td>☑️</td>
<td>n/a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>☑️</td>
<td>☑️</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>☑️</td>
<td>☑️</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Sources:** Additional information obtained from Mr A. Abner, Deputy Director: Budget Management and Control, Ministry of Finance The Bank of Namibia Quarterly Bulletin is the only in-year report, and the only relevant fiscal issues it covers are related to debt.. The Executive produces in-year materials on expenditures and revenues, but does not make them available to the public.

**Comments:** Please see my comments on the Mid Year Report under question 1. The Auditor's reports are available in hard copies in some public libraries in Windhoek (the capital) and in the University's library.

**GOVERNMENT REVIEWER**
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Comments: The Year-end Report is available as a PDF-document, which to my understanding does not qualify as machine-readable.

RESEARCHER’S RESPONSE
The Ministry of Finance confirmed that the Year End Report is available in a machine readable format on request and provided me with the MS Word file of the Accountability Report 2009-10. Hence the score is correct.

IBP COMMENT
Documents in Word are not considered machine readable. Formats such as Excel, where the data can be extracted, processed, and analyzed, are considered machine readable. The Open Budget Survey methodology considers reports issued by a country’s central bank to be acceptable for purposes of responding to questions related to In-Year Reports.

Table 3. When Are the Key Budget Documents Made Available to the Public?

|Namibia|

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- 100. At least four months in advance of the budget year, and at least one month before the executive’s budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive’s budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive’s budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive’s budget proposal is introduced to the legislature

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature

Enacted Budget: When is the Enacted Budget made available to the public?

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
In-Year Report: When are In-Year Reports made available to the public?

- 100. At least every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered
- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public

Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- 0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: According to information from the Office of the Auditor General, the Audit Report for 2011/12 was tabled in Parliament on 26 November 2013 and linked to the web site beginning of March 2014. The enacted Budget was signed on 7 May 2014 by the President and published on 8 May 2014.

Comments: The Bank of Namibia Quarterly Bulletin is the only in-year report, and the only relevant fiscal issues it covers are related to debt. These are generally published within two months of the end of the quarter. Three out of four quarterly reports were published, with the final quarter’s information subsumed by the Annual Report. Audited Reports for the ministries are finalized in March (the Financial Year runs from 1 April to 31 March) the following year, while the Summary Report is finalized in September (which is 18 months after the end of the FY). All reports were tabled to Parliament on 26 November 2013. The Enacted Budget (Appropriation Act) is published in the Government Gazette once the President has signed it and is therefore available to the public. The President signed the Appropriation Act on 16 May 2013. The Auditor’s Reports for ministries accounting for 55.1 per cent of the total National Budget were tabled before Parliament up to 18 months after the end of the FY2011-12 (see my comment at Q1). The reports were available to the public as hard copies the same day at a fee and were linked to the web site later (information about the dates they were linked is still awaited from OAG). Therefore, response 3 concerning the Auditor Report is justified.
Table 4. General Questions

Namibia

<table>
<thead>
<tr>
<th>YES/NO</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Is there a website or web portal for government fiscal information?</strong></td>
<td>Yes, additional information; <a href="http://www.mof.gov.na">www.mof.gov.na</a></td>
</tr>
<tr>
<td><strong>Is there a law (or laws) guiding public financial management?</strong></td>
<td>State Finance Act 31 of 1991</td>
</tr>
<tr>
<td><strong>Are there additional laws regulating:</strong></td>
<td></td>
</tr>
<tr>
<td>• Access to information?</td>
<td>Yes, additional information; n/a</td>
</tr>
<tr>
<td>• Transparency?</td>
<td>n/a</td>
</tr>
<tr>
<td>• Citizens participation?</td>
<td>n/a</td>
</tr>
</tbody>
</table>

**Sources:** n/a

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

**A.** Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by administrative unit.

E. Not applicable/other (please comment).

Namibia

A. 

Score: 100

Sources: Estimates of Revenue and Expenditure April 2014 to 31 March 2017. www.mof.gov.na

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

002. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Namibia

A. 

Score: 100


Comments: The table on page 29 refers to operational, development and total budgets for five functional classifications, namely Social Sector, Public Safety, Economic Sector, Infrastructure and Administration.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

003. If the Executive’s Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

A. Yes, the functional classification is compatible with international standards.

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Namibia

Score: 0


Comments: The Ministry of Education refers specifically to COFOG in its Medium Term Plan (MTEF, p. 96)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: On page 29 of the Estimates of Revenue, Income and Expenditure document a functional classification of expenditures appears, i.e. social sector, public safety, administration, economic and infrastructure. However, it does not give detailed functional classification as per the COFOG.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: With the exception of Education, the structure of spending by the Votes, whether by programmes or main divisions, does not follow COFOG.

RESEARCHER’S RESPONSE

I agree with both comments that do not change the score.

004. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?
A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Namibia

A.

Score: 100

Sources: Estimates of Revenue and Expenditure April 2014 to 31 March 2017. www.mof.gov.na

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Namibia

A.

Score: 100

Sources: Estimates of Revenue and Expenditure April 2014 to 31 March 2017. www.mof.gov.na

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
**Comments:** The economic classification used by Namibia (Document: Estimates of Revenue and Expenditure) follow loosely the IMF's GFS Economic Classification of Expense, but there are a number of discrepancies (e.g. no distinction between "in cash" and "in kind" items). It can thus not be said to be fully consistent with GFS.

**RESEARCHER'S RESPONSE**
The classification of Revenue follows very closely IMF's GFS, while expenditure rather loosely. This justifies score A. Score 'B' would not do justice to the classification used.

---

006. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, programs accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).

**Namibia**

A. Score: 100

**Sources:** Medium Term Expenditure Framework for 2014/15 to 2016/17. [www.mof.gov.na](http://www.mof.gov.na)

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative,
economic, and functional classification).

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Namibia

A. Score: 100


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

008. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.

B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

D. No, multi-year estimates for programs are not presented.

E. Not applicable/other (please comment).

Namibia

A. Score: 100

009. Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
D. No, individual sources of tax revenue are not presented.
E. Not applicable/other (please comment).

Namibia

A.

Score: 100


010. Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

Namibia

A. Score: 100

Sources: Estimates of Revenue and Expenditure April 2014 to 31 March 2017. www.mof.gov.na

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: I could not find individual sources of external assistance such as grants and concessional loans. I suggest to change the score to "b".

RESEARCHER'S RESPONSE

Grants are mentioned on page 22 under Number 93 for the current and for following FYs. Grants form one source of non-tax revenue according to the question. The question is not about individual sources of grants. Therefore Score A is justified.

011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.

B. No, multi-year estimates of revenue are not presented by category.

C. Not applicable/other (please

Namibia

A. Score: 100

Sources: Estimates of Revenue and Expenditure April 2014 to 31 March 2017. www.mof.gov.na
012. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
D. No, multi-year estimates for individual sources of revenue are not presented.
E. Not applicable/other (please comment).

Namibia

A.
Score: 100

Sources: Estimates of Revenue and Expenditure April 2014 to 31 March 2017. www.mof.gov.na

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: As before, individual sources of foreign assistance are not presented, only aggregates for external grants or loans (Estimates of Revenue and Expenditure, p6/7) are presented for the MTEF period. I therefore suggest changing the score to "b".

RESEARCHER’S RESPONSE
Grants are mentioned on page 22 under Number 93 for the current and for following FYs. Grants form one source of non-tax revenue according to the question. The question is not about individual sources of grants. Therefore Score A is justified.
013. Does the Executive’s Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Namibia

A. Score: 100

Sources: Medium Term Expenditure Framework for 2014/15 to 2016/17. www.mof.gov.na Table 8 page 364

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

014. Does the Executive’s Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

B. Yes, the core information is presented for the composition of the total debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total debt outstanding is not presented.
E. Not applicable/other (please comment).

Namibia

C.

Score: 33

Sources: Medium Term Expenditure Framework for 2014/15 to 2016/17. www.mof.gov.na Table 8 p. 364

Comments: The Table presents domestic and foreign debt, but not the maturity date and the interest rates.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Namibia

B.

Score: 67


Comments: Although no information is provided on interest rates and inflation rates for FY, FY+1 and FY+2, the extensive discussion of growth prospects over the MTEF with alternative growth projections justifies Criterion "b".
GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Although most core information is published, it does not include projections of inflation and interest rates.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

I agree with the comments of the Government Reviewer that does not change the score.

016. Does the Executive’s Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Namibia

C.

Score: 33


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Macroeconomic Framework 2014/15 - 2016/17 presents a number of downside and upside risks for economic growth and presents GDP growth estimates for different scenarios. There is also some narrative discussion regarding the impact of lower growth on revenues. However, no quantified scenario analysis for revenues or expenditure is presented. I would see the score as "c" only if credit is given for the narrative treatment of risks.
017. Does the Executive’s Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

Namibia

D.

Score: 0


Comments: New programmes are mentioned on p 34 following but the impact on revenue and expenditure is missing.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: In the Fiscal Policy Framework information is provided on Fiscal Policy Strategies and Interventions (page 31), but the expenditure impact of these policies are not provided.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

I agree with the Government Reviewer’s comment that does not change the score.

018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?
A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Namibia

D.

Score: 0


Comments: New programmes are mentioned on p 34 following (Macroeconomic Framework) but the impact on revenue and expenditure is missing. Tax reforms are mentioned in the MTEF and Budget Statement (see reference above), but not the potential fiscal impact of these reforms. Therefore I have chosen Criteria D.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The impact of policy changes on Revenue is not documented, but in the Budget Statement the fiscal impact of tax reforms are explicitly mentioned.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

I agree with the Government Reviewer’s comment, but fiscal policy changes are not the only policy changes outlined in the budget documents. Since both reviewers agree with the score there is no need for further action.

019. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Namibia

A.

Score: 100

Sources: Estimates of Revenue and Expenditure April 2014 to 31 March 2017. www.mof.gov.na

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

D. No, expenditures are not presented by program for BY-1.

E. Not applicable/other (please comment).

Namibia

A.

Score: 100

Sources: Estimates of Revenue and Expenditure 2014/15 to 2016/17.

Comments: Expenditures are presented for the current and the two following financial years.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
C. Not applicable/other (please comment).

Namibia

A. Score: 100


Comments: see page 6 in both documents. I have attached the 2013/14 Estimates of Revenue and Expenditure.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

022. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
Namibia

A.

Score: 100

Sources: Estimates of Revenue and Expenditure April 2014 to 31 March 2017. www.mof.gov.na

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Estimates / actual expenditures for BY-2 are presented by administrative and economic classification (see "Estimates..." document), but not by functional classification ("Programmes" in the MTEF). My suggestion is therefore to change the score to "b".

RESEARCHER'S RESPONSE

The budget is provided by functional classification on page 29 in the Estimates of Revenue and Expenditure for BY-2 to BY+2. I therefore keep the score of 'A'.

023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

D. No, expenditures are not presented by program for BY-2 and prior years.

E. Not applicable/other (please

Namibia

A.

Score: 100

024. In the Executive’s Budget Proposal 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).

Namibia

A.

Score: 100

Sources: Estimates of Revenue and Expenditure April 2014 to 31 March 2017. www.mof.gov.na

Comments: p. 24 following

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

025. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.
B. No, revenue estimates for BY-1 are not presented by category.
C. Not applicable/other (please comment).
Namibia

A.

Score: 100

Sources: Estimates of Revenue and Expenditure April 2014 to 31 March 2017. www.mof.gov.na, p.8 following

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
D. No, individual sources of revenue are not presented for BY-1.
E. Not applicable/other (please comment).

Namibia

A.

Score: 100

Sources: Estimates of Revenue and Expenditure April 2014 to 31 March 2017. www.mof.gov.na

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
027. In the Executive’s Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Namibia

B.

Score: 0


Comments: Comparing the tables in both documents suggests that figures were not updated.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

028. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.

B. No, revenue estimates for BY-2 and prior years are not presented by category.

C. Not applicable/other (please comment).

Namibia

A.
029. Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).

Namibia

A.

Score: 100

Sources: Estimates of Revenue and Expenditure April 2014 to 31 March 2017. www.mof.gov.na, p.8

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

030. In the Executive’s Budget Proposal 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).

Namibia

A. Score: 100

Sources: Estimates of Revenue and Expenditure April 2014 to 31 March 2017. www.mof.gov.na, p.8

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

031. Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.

B. Yes, the core information is presented for government debt.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).

Namibia

C.
Score: 33


Comments: Core information is provided except interest rate and maturity profile.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

032. In the Executive's Budget Proposal 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).

Namibia
A.

Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
033. Does the Executive’s Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
B. Yes, the core information is presented for all extra-budgetary funds.
C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
D. No, information related to extra-budgetary funds is not presented.
E. Not applicable/other (please comment).

Namibia

C.

Score: 33

Sources: Medium Term Expenditure Framework for 2013/14 to 2015/16. www.mof.gov.na, e.g. p.214

Comments: The current MTEF does not provide information about funding from International Cooperation Partners, although it can be safely assumed that certain programmes are still supported by ICPs, most notably in the health and education sectors. However, previous MTEF did provide such information.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: See also MTEF, p7/8 for a general overview of external assistance from donors, and more detailed information on the Development Budget funded from both the Inside State Revenue Fund and the Outside State Revenue Fund (http://www.npc.gov.na/?wpfb_dl=204). However, the information available on extra-budgetary activities cannot be said to be comprehensive.

034. Does the Executive’s Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?
A. Yes, central government finances are presented on a consolidated basis.

B. No, central government finances are not presented on a consolidated basis.

C. Not applicable/other (please comment).

Namibia

B.
Score: 0


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

035. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all intergovernmental transfers are presented.

D. No, estimates of intergovernmental transfers are not presented.

E. Not applicable/other (please comment).

Namibia

B.
Score: 67

Sources: Estimates of Revenue and Expenditure April 2014 to 31 March 2017. [www.mof.gov.na](http://www.mof.gov.na), e.g. p.124

Comments: There are intergovernmental transfers for some Votes for instance in the education sector to the regions (see pages 121, 125, 128 in the Estimates). These are stated in budget item 043 that is then explained at the end of the table.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Intergovernment transfers are listed on page 229 of the Estimate of Revenue and Expenditure April 2014 to 31 March 2017

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
I agree with the Government’s comment.

036. Does the Executive’s Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Namibia

D.

Score: 0


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The regional allocation of funds for development projects are presented in the document Development Programmes Estimates of expenditure April 2014 to 31 March 2017

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
037. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all transfers to public corporations are presented.
D. No, estimates of transfers to public corporations are not presented.
E. Not applicable/other (please comment).

Namibia

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Score: 100


Comments: The Table on pages 1 to 5 in the EBP summarizes the allocation to State owned Enterprises. The Medium term Plans contained in the MTEF provide explanations for transfers to SOEs (for instance MTEF, p. 115 following & p. 157 & p. 181/2 & p. 205 to 214 & p. 253 & p. 270/1 & p. 288 & pp.322 to 326 & p. 343/4 & p. 358..

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: There is a list with transfers to SOEs as referred to in the comments (Estimates of Revenue and Expenditure, p1-5), but I found that the corresponding narratives in the MTEF document are generally not very informative or, in many cases, entirely missing. I would therefore recommend awarding score "b".

RESEARCHER’S RESPONSE
I agree with the Reviewer’s comment that some institutions provide more substantial information than others (Education, Trade& Industry, Youth etc.) than others, while some do not make any reference to SOE transfers. Since there are a couple of examples of narrative discussions, I maintain the score ‘A’, since ‘B’ implies that there isn’t anything at all.
038. Does the Executive’s Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
B. Yes, the core information is presented for all quasi-fiscal activities.
C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
D. No, information related to quasi-fiscal activities is not presented.
E. Not applicable/other (please comment).

Namibia

C.

Score: 33

Sources: Estimates of Revenue and Expenditure April 2014 to 31 March 2017. www.mof.gov.na, e.g. p.274

Comments: The Ministry of Agriculture, for instance, provides information on transfers to the Agricultural Bank to subsidies interest rates for the Affirmative Action Loan Scheme, but no further explanation is provided.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

039. Does the Executive’s Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

Namibia

Score: 0


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The information is not provided in budget documents, but in the Report of the Auditor-General of the audit on the State Revenue Fund.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

I agree with the Government Reviewers comment.

040. Does the Executive’s Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.
D. No, information related to nonfinancial assets is not presented.
E. Not applicable/other (please comment).

Namibia

Score: 0


Comments: MTEF p.6: A government asset register has been implemented and the Ministry of Finance is working on the
Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all expenditure arrears are presented.
D. No, estimates of expenditure arrears are not presented.
E. Not applicable/other (please comment).

Namibia

E. Score: 0

Sources: n/a

Comments: Expenditure arrears do not represent a major challenge in Namibia. No information is provided.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
042. Does the Executive’s Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.

B. Yes, the core information is presented for all contingent liabilities.

C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).

Namibia

C.

Score: 33


Comments: MTEF, p.16/17 provide a motivation for loan guarantees as well as the current and expected amount of guarantees over the MTEF period,

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Under the reference provided (MTEF, p16/17), the totals of contingent liabilities in local currency and as a share of GDP are provided. Some significant individual contingent liabilities are also mentioned. However, a statement of purpose or policy rationale for each contingent liability is missing, nor is it clear which of the contingent liabilities is new for the budget year. I therefore suggest changing the answer to "c".

RESEARCHER’S RESPONSE

I agree with the Reviewer’s comment and change the score to 'C'.
043. Does the Executive’s Budget Proposal or any supporting budget documentation present projections that assess the government’s future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Namibia

D.

Score: 0

Sources: Medium Term Expenditure Framework for 2014/15 to 2016/17. www.mof.gov.na, p.16/17 provides information on guarantees for the next three FYs.

Comments: The narrative refers to the MTEF period and to loan guarantees only. It does not cover a ten-year period. Therefore Criteria D is justified.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Namibia

C.

Score: 33


Comments: The Medium Term Plans in the previous MTEFs provided tables with the sources and amounts of ICP funding. These tables are missing in the current MTEF for relevant Votes such as Education, Health and Social Services that receive funding from the MCA, GF, PEPFAR, GIZ etc. The total amount of grants is stated in the last table in the MTEF, p. 363, however. There is detailed information provided for Votes 2, 6, 9, 12, 15, but for Ministry of Education, Ministry of Health and Social Services that are receiving support from the MCA, GF PEPFAR, GIZ etc. Therefore response 'C' is chosen.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.

B. Yes, the core information is presented for all tax expenditures.

C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

Namibia
046. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all earmarked revenues are presented.
D. No, estimates of earmarked revenues are not presented.
E. Not applicable/other (please comment).

Namibia

D.

Score: 0

Sources: n/a

Comments: There are no earmarked revenue.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: d.
Comments: There are earmarked revenues, e.g. part of fuel levies earmarked for the Motor Vehicle Accident Fund and the Road Fund, but these are not presented in the budget documents.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
I agree with the Reviewer's comment concerning the various levies charged on fuel. Oil companies transfer these levies into Government's account and Government disburses the levies to the MVA, RFA etc. Non of these transfers are mentioned in the budget documents (Estimates, MTEF, Accountability Report). Hence Score 'D' applies.

047. Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

Namibia

A.

Score: 100


Comments: Each ministry sets targets in the Medium Term Plan that it intends to achieve with the funds allocated. These targets are in line with the Fourth National Development Plan.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
048. Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government’s stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Namibia

A.

Score: 100


Comments: Each Medium Term Plans links budget allocations to targets for the three-year MTEF period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

049. Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Namibia

C.
Score: 33

Sources: n/a

Comments: The 'Estimates of Revenue and Expenditure' provide a summary table and a table for each Vote and division for established positions, filled and funded positions. This justifies Criteria C.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

050. Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on results are not presented.

E. Not applicable/other (please comment).

Namibia

A.
Score: 100

Comments: The Medium Term Plans provide targets to be achieved over the MTEF period.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
E. Not applicable/other (please comment).

Namibia

A.

Score: 100


Comments: Performance targets are set in the Medium Term Plans.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?
A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

Namibia

A. Score: 100


Comments: The Medium Term Plans provide targets and a brief narrative about the programmes, including programmes targeting the vulnerable population. For instance: MTEF p. 99 (school feeding programme), p. 122 (Foster Care Grants), p. 144 (Old Age Grant) etc.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

053. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

A. Yes, a detailed timetable is released to the public.

B. Yes, a timetable is released, but some details are excluded.

C. Yes, a timetable is released, but it lacks important details.

D. No, a timetable is not issued to the public.
Namibia

Score: 0

Sources: n/a

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: During the review period, no timetable was publicly issued. However, in October 2014 a press statement was issued on Commencement of the 2015/16 Budget and MTEF Formulation Process, including a timetable.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
A media briefing was held in October during which the Permanent Secretary called for greater involvement of the public in the budgetary process (sic!). There was however neither reference in the media to a time table nor is a time table available on the Ministry of Finance’s web site.

Section 3. Comprehensiveness of Other Key Budget Documents

<table>
<thead>
<tr>
<th>054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Yes, information beyond the core elements is presented for the macroeconomic forecast.</td>
</tr>
<tr>
<td>B. Yes, the core information is presented for the macroeconomic forecast.</td>
</tr>
<tr>
<td>C. Yes, information is presented, but it excludes some core elements.</td>
</tr>
<tr>
<td>D. No, information related to the macroeconomic forecast is not presented.</td>
</tr>
<tr>
<td>E. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Namibia

D.
055. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.

B. Yes, the core information is presented for the government’s expenditure policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government’s expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Namibia

D.

Score: 0

Sources: n/a

Comments: Pre-budget statement is not prepared.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
056. Does the Pre-Budget Statement present information on the government’s revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government’s revenue policies and priorities.

B. Yes, the core information is presented for the government’s revenue policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government’s revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Namibia

D.  

Score: 0

Sources: n/a

Comments: Pre-budget statement is not prepared

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are presented.
E. Not applicable/other (please comment).

Namibia

D.

Score: 0

Sources: n/a

Comments: Pre-budget statement is not prepared.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).

Namibia

B.

Score: 0

Sources: n/a

Comments: Pre-budget statement is not prepared.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Namibia

C.

Score: 33

Sources: Government Gazette of the Republic of Namibia No. 5459

Comments: Since Parliament’s web site is under reconstruction, only the Appropriation Act of 2011-12 is currently available on the web site. Hence the link leads to this Enacted Budget 2011. Attached is the latest Appropriation Act 2014.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Enacted Budget is presented by administrative classification only.

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Namibia

D. Score: 0

Sources: Government Gazette of the Republic of Namibia No. 5459

Comments: Same comment as for question 59

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.

B. No, the Enacted Budget does not present revenue estimates by category.

C. Not applicable/other (please comment).

Namibia

B. Score: 0

Sources: Government Gazette of the Republic of Namibia No. 5459

Comments: Same comment as for Q59. The Appropriation Act does not provide any revenue amount.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Enacted Budget does not present individual sources of revenue.

E. Not applicable/other (please comment).

Namibia

D. 

Score: 0

Sources: Government Gazette of the Republic of Namibia No. 5459

Comments: Same comment as for Q61

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

**Namibia**

D. 
**Score:** 0

**Sources:** Government Gazette of the Republic of Namibia No. 5459

**Comments:** The Appropriation Act does not provide any debt amount.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- A. The Citizens Budget provides information beyond the core elements.
- B. The Citizens Budget provides the core information.
- C. The Citizens Budget provides information, but it excludes some core elements.
- D. The Citizens Budget is not published.
- E. Not applicable/other (please comment).

**Namibia**

B. 
**Score:** 67

**Sources:** http://www.mof.gov.na/budget-citizens-guide

**Comments:** The Citizens’ Guide provides information on total expenditure, total revenue and allocations to various ministries. It also provides contact details for follow ups, but the macro-economic forecast is missing. However, the
ministries puts a lot of effort in the dissemination of the CB: It is available in the five main languages and distributed as a supplement to daily newspapers. Hence the response 'b' is justified.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT
While the Namibian Citizens Budget (CB) does not include macroeconomic assumptions, additional guidance on this question gives "extra credit" when a CB has other positive features. This is the case with the Namibian CB, which seems to be a good example of a CB in terms of design and accessibility (for instance by being available in multiple languages). Such "extra credit" is used to compensate for/meet the core information requirements, making a "b" response appropriate.

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Namibia

A.
Score: 100

Sources: http://www.mof.gov.na/budget-citizens-guide

Comments: The Citizens' Guide is distributed widely as supplement to daily newspapers, is available on the web site and can be obtained from the Ministry of Finance as hard copy and soft copy. The Citizens' Guide is published in the five main languages - English, Afrikaans, Oshiwambo, Otjiherero and Damara/Nama

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).

Namibia

D.

Score: 0

Sources: n/a

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

067. Are "citizens" versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).
Namibia

C.

Score: 33

Sources: http://www.mof.gov.na/budget-citizens-guide

Comments: The Citizens Guide is published for the EBP.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Namibia

D.

Score: 0

Sources: n/a

Comments: In-Year reports are not published.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
D. No, the In-Year Reports do not present actual expenditures by program.
E. Not applicable/other (please comment).

Namibia

D.

Score: 0

Sources: n/a

Comments: In-Year reports are not published.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

070. Do the In-Year Reports compare actual year-to-date expenditures 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 expenditures presented in the In-Year Reports.
B. No, comparisons are not made for expenditures presented in the In-Year Reports.
C. Not applicable/other (please comment).

Namibia

B.
071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.

B. No, In-Year Reports do not present actual revenue by category.

C. Not applicable/other (please comment).

Namibia

B. Score: 0

Sources: n/a

Comments: In-Year reports are not published.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all,
C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

D. No, In-Year Reports do not present individual sources of actual revenue.

E. Not applicable/other (please comment).

Namibia

D. Score: 0

Sources: n/a

Comments: In-Year reports are not published.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

073. Do the In-Year Reports compare actual year-to-date revenues 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 revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Namibia

B. Score: 0

Sources: n/a

Comments: In Year Reports are not published

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Namibia

B. Score: 67

Sources: See pages 51 to 56 ("Fiscal Developments") and pages 105 to 110 (the "Table III" series) in the Bank of Namibia Quarterly Bulletin dated June 2014. It includes information on debt outstanding and new borrowing, but not interest payments.

Comments: The only In-Year Reports that are publicly available are the Quarterly Bulletins published by the Bank of Namibia, and these provide information on debt.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

The Open Budget Survey methodology considers reports issued by a country's central bank to be acceptable for purposes of responding to questions related to In-Year Reports.
075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
B. Yes, the core information is presented for the composition of the total actual debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total actual debt outstanding is not presented.
E. Not applicable/other (please comment).

Namibia

A. Score: 100

Sources: See pages 51 to 56 ("Fiscal Developments") and pages 105 to 110 (the "Table III" series) in the Bank of Namibia Quarterly Bulletin dated June 2014. The report presents the core information (interest rates, maturity profile, domestic/external) as well as provides other information, such as the currency composition of foreign debt and who holds domestic debt.

Comments: The only In-Year Reports that are publicly available are the Quarterly Bulletins published by the Bank of Namibia, and these provide information on debt.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT
The Open Budget Survey methodology considers reports issued by a country’s central bank to be acceptable for purposes of responding to questions related to In-Year Reports.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences
between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Namibia

D.
Score: 0

Sources: n/a

Comments: The Ministry of Finance has compiled a Mid-Year Report for the FY 2013/14, but not released it.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Namibia

D.
Score: 0
078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Namibia

D. Score: 0

Sources: n/a

Comments: The Ministry of Finance has compiled a Mid-Year Report for the FY 2013/14, but not released it.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?
A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

**Namibia**

**Score:** 0

**Sources:** n/a

**Comments:** The Ministry of Finance has compiled a Mid-Year Report for the FY 2013/14, but not released it.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

**Namibia**

**Score:** 0
Sources: n/a

Comments: The Ministry of Finance has compiled a Mid-Year Report for the FY 2013/14, but not released it.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.
B. No, the Mid-Year Review does not present revenue estimates by category.
C. Not applicable/other (please comment).

Namibia

B.
Score: 0

Sources: n/a

Comments: The Ministry of Finance has compiled a Mid-Year Report for the FY 2013/14, but not released it.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.

E. Not applicable/other (please comment).

**Namibia**

**D.**

**Score:** 0

**Sources:** n/a

**Comments:** The Ministry of Finance has compiled a Mid-Year Report for the FY 2013/14, but not released it.

**083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?**

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

**Namibia**

**D.**

**Score:** 0

**Sources:** n/a

**Comments:** The Ministry of Finance has compiled a Mid-Year Report for the FY 2013/14, but not released it.
084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Namibia

A.

Score: 100

Sources: Accountability Report 2012/13, Table 3 p.10 and Table 4 p. 11. (www.mof.gov.na) Reports from the various Votes (p. 16 following) refer to achievements and shortcomings during the FY under review, for instance for Vote 1 Table 4.1 p. 19..

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?
A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Namibia

C.

Score: 33

Sources: Accountability Report, p. 16 following.

Comments: The Accountability Report reports for each Vote (administrative unit) on programmes (budgeted and actual allocations) and the main activities for each of the programmes. However, the programmes and activities do not conform to the economic and functional classification and hence response ‘c’ is justified.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The Accountability Report 2012/13 presents expenditures by Vote (administrative unit) and individual programmes. The programmes follow a functional classification, even if they are not COFOG complaint. Since compliance with international standards is not part of this question, I suggest answer "b".

RESEARCHER’S RESPONSE

The presentation of programmes in the Accountability Report does not meet the functional classification and hence Score ‘C’ is justified.

---

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Year-End Report does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Namibia

A. Score: 100

Sources: Accountability Report 2013/13 (www.mof.gov.na) See for instance Table 4.2 on p. 19 following in combination with Tables 3 & 4 on p. 10 following.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
E. Not applicable/other (please comment).

Namibia

A. Score: 100

Sources: Accountability Report 2012/13, Table 1 p. 8

Comments: A description of the revenue outturn precedes the Table, which justifies response 'A'.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: A descriptive narrative is provided, but it does not give any explanations for observed differences between estimates and outcomes.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

Namibia

A. Score: 100

Sources: Accountability Report 2012/13, Table 1, p.8

Comments: Table 1 contains various tax and non-tax revenue sources as well as grants.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Year-End Report does not present individual sources of revenue.

E. Not applicable/other (please comment).
Namibia

Score: 67

Sources: Accountability Report 2012/13, Table 1 p. 8

Comments: The Table lists five tax, three non-tax and two other sources 'return on capital from on-lending' and grants, but does not provide further breakdowns. Therefore, response 'B' is justified.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: In my view, the rough breakdown provided in the Accountability Report (p8) is not granular enough to justify "b" on individual sources of revenue. I would rather suggest answer "c".

RESEARCHER’S RESPONSE
After discussion with IBP and based on standards applied in other countries, I maintain score 'B'.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Namibia

D.
091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).
092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Namibia

Score: 0

Sources: Estimates of Revenue and Expenditure Accountability Report

Comments: Non-financial data is neither presented in the budget proposal nor the year-end report. See my comment to Q49.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: I agree with the comment made by the researcher; non-financial data on inputs are not part of the budget documents.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Namibia

C. Score: 33

Sources: Estimates of Revenue and Expenditure Accountability Report, pages 145 ff (Education) & p. 195 ff (Health)

Comments: Some Votes provide the estimates in the previous year for the targets and compare them to the achievements (see references to the Accountability Report above). However, this is not done systematically, even not within a Vote. For instance, Education reports estimates for Programme 1, but not for Programmes 2 & 3. Therefore score C applies.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: One of the Accountability Report's main functions is to report on outcomes and outputs of a non-financial nature, such as (narrative) achievements and quantitative indicators for all Votes and individual programmes. I therefore suggest to change the answer to "a".

RESEARCHER’S RESPONSE

The Accountability Report provides outcome data, actual and forecast, for a number of years. For some Votes, it compares the estimates to the actual outcome in the narrative. However, this is rather the exception than the rule and hence response 'c' is justified.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the
country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Namibia

A. Score: 100


Comments: Various ministries are responsible for social grants such as the Ministry of Gender Equality and Child Welfare for Foster parent grants and Child maintenance grants, the Ministry of Labour and Social Welfare for Old age and disability grants and the Ministry of Veterans Affairs for the War Veteran grant. The Accountability Report presents the targets and actual outcome for the FY under review and presents a brief narrative under each of these ministries. It describes the programmes' achievements and constraints (Accountability Report, p. 190 for instance). This justifies response 'A'.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the answer, but would like to point out that there is no dedicated section in the Report dealing with impoverished people. Instead, the reader has to locate those programmes relevant to the poor themselves for a comparison.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Namibia

D.
Score: 0

Sources: Accountability Report 2011/12

Comments: The Accountability Report does not provide information on extra-budgetary funds (funds from ICP channeled outside the State Revenue Fund).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

Namibia

B.
Score: 0

Sources: Accountability Report 2011/12

Comments: No financial statement is provided.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

Namibia

Score: 67


Comments: The Office of the Auditor General has conducted a number of performance audits for specific divisions within certain ministries. The Performance Audit for the Department of Customs and Excise serves as an example and is attached. All the Financial Audits of the various votes / ministries as well as the Summary Audit Report for the whole Government are available online. Although not all Audit Reports were tabled before Parliament 18 months after the end of the FY2011/12, the Audit Reports that were tabled within this period accounted for 55.1 per cent of total Government expenditure. The reports were available to the public as hard copies the same day and were later linked to the web site. Hence, response 'b' is justified.
098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.

B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

D. No expenditures have been audited.

E. Not applicable/other (please comment).

Namibia

C.

Score: 33


Comments: The Office of the Auditor General conducts annual audits of all votes (administrative units). These reports are published on the OAG web site. In addition, the OAG publishes a summary report on the Government of Namibia's accounts. However, not all reports were published within 18 months after the end of the FY2011/12. The Audit Reports that were published within this time frame accounted for 55.1 per cent of total Government expenditure. Hence response 'c' is justified.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.

B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
**D.** No extra-budgetary funds have been audited.

**E.** Not applicable/other (please comment).

---

**Namibia**

**B.**

**Score:** 67


**Comments:** There is no indication in the Auditors Report for the Ministry of Health - for instance - that funds channeled outside the State Revenue Fund to programmes such as HIV/Aids are part of the audit. The report is attached.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** The Auditor-General has completed audits of the following extra-budgetary funds: All Funds under the Social Security Commission, the Motor Vehicle Accident Fund, the Minerals Development Fund, the Namibia Students Financial Assistance Fund, and others. See [www.oag.na/STATUTORY_MAIN.html](http://www.oag.na/STATUTORY_MAIN.html). Some extra-budgetary funds are audited by private auditors.

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** c.

**Comments:** The SAI audits also statutory bodies, such as state-owned enterprises, and funds (see [http://www.oag.gov.na/STATUTORY_MAIN.html](http://www.oag.gov.na/STATUTORY_MAIN.html)). However, few of these audit reports are published within 18 months of the respective FY. I suggest to change the answer to "c".

**RESEARCHER'S RESPONSE**

I accept the comments by the reviewers that clarify the extra-budgetary funds. Since the web site lists more than 40 Statutory Bodies (Funds) that are regularly audited by the SAI, I have changed the score to 'B'.

---

**100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?**

**A.** Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report’s content.

**B.** No, the annual Audit Report(s) does not include an executive summary.

**C.** Not applicable/other (please comment).
Namibia

A.

Score: 100


Comments: The Office of the Auditor General publishes a Summary Report for the whole Government. However, this report was published more than 18 months after the end of the FY2011/12 and can therefore not be considered publicly available according to the criteria the OBI is using. The reports on the various votes are brief and to the point. The main audit observations are covered in not even four pages. These observations can be seen as a summary and hence response 'a' is justified.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

101. 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?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.
B. Yes, the executive reports publicly on most audit findings.
C. Yes, the executive reports publicly on some audit findings.
D. No, the executive does not report on steps it has taken to address audit findings.
E. Not applicable/other (please comment).

Namibia

D.

Score: 0

Sources: n/a

Comments: No reports are publicly available.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Such reports are produced for the Select Parliamentary Committee on Public Accounts and the reports are discussed at forums that are accessible to the media and the public, but the reports are not publicly released.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The comment is noted.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
B. Yes, the SAI or legislature reports publicly on most audit recommendations.
C. Yes, the SAI or legislature reports publicly on some audit recommendations.
D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
E. Not applicable/other (please comment).

Namibia
D.
Score: 0

Sources: n/a

Comments: No such reports are made available to the public.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: After discussion of the audit reports, the Parliamentary Committee on Public Accounts tables a report and recommendations before the National Assembly. The reports are publicly available on request, but are not formally published.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions
103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Namibia

C.

Score: 33

Sources: n/a

Comments: The parliamentary standing committee conducts sometimes public hearing on the budget inviting experts from outside the legislature to present their views.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature
D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Namibia

D. Score: 0

Sources: n/a

Comments: There is no debate by the legislature prior to the tabling of the budget.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the executive holds 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 consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).

Namibia

D. Score: 0

Sources: n/a

Comments: It should be noted, however, that ministers and deputy ministers are Member of Parliament and hence there is a strong overlap between Executive and Legislature.
106. How far in advance of the start of the budget year does the legislature receive the Executive’s Budget Proposal?

A. The legislature receives the Executive’s Budget Proposal at least three months before the start of the budget year.
B. The legislature receives the Executive’s Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
C. The legislature receives the Executive’s Budget Proposal less than six weeks before the start of the budget year.
D. The legislature does not receive the Executive’s Budget Proposal before the start of the budget year.
E. Not applicable/other (please comment).

Namibia

C. Score: 33

Sources: n/a

Comments: The Executive Budget Proposal was tabled on 19 Feb 2014 for the FY 2014/15 starting on 1 Apr 2014.

107. When does the legislature approve the Executive’s Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.
B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
C. The legislature approves the budget less than one month after the start of the budget year.
D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Namibia

D.

Score: 0

Sources: n/a

Comments: The parliament approved the budget in May.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

---

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Namibia

A.

Score: 100

Sources: Constitution of the Republic of Namibia

Comments: Article 126 (2) authorizes the National Assembly to pass the Appropriation Act that it deems necessary to meet the financial needs of the country.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Namibia

D.

Score: 0


Comments: The State Finance Act No 31 of 1991 does not prescribe prior approval by the legislature. This was confirmed by the Ministry of Finance (27Jun14).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Transfers of funds within votes is allowed without the approval of the Legislator. However, transfer among votes requires the approval of the Legislator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The State Finance Act does not stipulate prior approval and the MoF confirmed that it does not seek approval by the legislator, therefore I maintain the score.
110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Namibia

D.  
Score: 0


Comments: The State Finance Act No 31 of 1991 does not prescribe prior approval by the legislature. This was confirmed by the Ministry of Finance (27Jun14).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: See comment on question 109.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The comment is noted.
111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Namibia

D.

Score: 0


Comments: The State Finance Act No 31 of 1991 does not prescribe prior approval by the legislature. This was confirmed by the Ministry of Finance (27Jun14).

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Votes that exceed their authorized spending ceilings, are required by law to seek Additional Appropriations from the legislator, but in practice this is not strictly adhered to.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

During the times that the Ministry of Finance compiled a Revised / Additional Budget, this was presented to parliament. however, since the Revised Budget was replaced with the Contingency Fund, there was no discussion in Parliament. Furthermore, the State Finance does not stipulate prior approval by the legislator. Therefore, score 'D' is justified.

112. When was the most recent supplemental budget approved?
A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Namibia

C.

Score: 0

Sources: n/a

Comments: Supplementary (revised) budgets were used until the FY 2006/07, but not thereafter with one exception. In March 2011 the Minister of Finance table the budget for the FY2011/12 and shortly afterwards an additional budget to cater for salary increases. This supplementary budget was tabled before the approval of the original budget and before funds were spent. Since supplementary budgets are no longer being used, response 'c' is justified.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The last Additional Appropriation Act was passed in 2006. Hence, additional appropriations are no longer made.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no
114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
E. Not applicable/other (please comment).

Namibia

A.
Score: 100

Sources: n/a

Comments: The Standing Parliamentary Committee on Public Accounts holds public hearing on Audit Reports.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.

B. The SAI has significant discretion, but faces some limitations.

C. The SAI has some discretion, but faces considerable limitations.

D. The SAI has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

Namibia

Score: 67

Sources: State Finance Act Art 26 (Powers of the Auditor General) in combination with Art 25 (Duties of the Auditor General), Section 3.

Comments: The State Finance Act Art 25, 1, a, i states that the Auditor General may in his/her discretion determine the extent of any investigation. However, Art 25, 3 provides the President with the Power to determine after consultations with the Auditor General the extent of investigations that involves confidential issues. Hence response 'b' is justified.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually
nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Namibia

C.

Score: 33

Sources: Office of the Auditor General

Comments: The Office of the Auditor-General is evaluated every third year by its regional body AFROSAI-E on quality assurance on both institutional as well as audit process level. The last assurance review was carried out during June 2014. (information provided by the Office of the Auditor General - 30June2014). The Review is not available on their web site.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

117. 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?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Namibia

A.

Score: 100

Sources: The Constitution of the Republic of Namibia, Art 127 (4)

Comments: Art 127 (4) requires a two third majority of the National Assembly before the Auditor General can be removed on the grounds of mental incapacity or gross misconduct.
118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Namibia

A.

Score: 100

Sources: Office of the Auditor General

Comments: The Office of the Auditor General confirmed that the funding level is consistent with the financial resources needed (30 June 2014). Funding of the OAG is part of the National Budget and hence approved by Parliament. Hence response 'a' is justified.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Comments: The legislature ultimately approves the budget, but it is always drafted by the executive as part of the EBP. It should also be noted that the executive dominates the legislature because Ministers and Deputy Ministers constitute a majority of deputies in the lower house (National Assembly). Unsurprisingly, the legislature has never changed the executive's proposal. Change to answer "b" suggested.
RESEARCHER'S RESPONSE

The legislature has the power not to approve the budget. That it does not use its power is a different issue.

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, non-technical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.
B. Yes, definitions are provided for all key budget terms, but they are not always clear.
C. Yes, definitions are provided for some but not all key budget terms.
D. No, definitions are not provided.
E. Not applicable/other (please comment).

Namibia

A.
Score: 100

Sources: Estimates of Revenue and Expenditure for the FY 2014/15, pages iii to xiii.

Comments: The Executive's Budget Proposal contains explanations of all expenditure and revenue categories.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.
B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Namibia

C.

Score: 33

Sources: n/a

Comments: The Minister of Finance and senior officials attend public debates on the budget after it was presented to Parliament, but not during the formulation or the execution. A Gala dinner is hosted by PricewaterhouseCoopers after the tabling of the budget. The dinner is attended by invited guests from the private sector, NGOs, Academia, Parastatals etc. The Minister of Finance delivers a Key Note Address. Comments on the budget are invited from well known economists. The Minister responds to these comments as well as comments from other invited guests. The Minister is often joined by the Director General of the National Planning Commission. The next day or so, breakfast and lunch events are hosted by other financial institutions and the Namibia Chamber of Commerce and Industry always with the Minister as Guest Speaker and independent analysts. Although there are no legal requirements for the executive to engage with the public these public meetings before the budget is enacted justify response ‘c’. 

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Namibia

D.

Score: 0

Sources: n/a

Comments: The Minister and senior officials from the Ministry of Finance are invited to public debates after the presentation of the budget. No further information is made available by the MoF prior to these debates. This justifies response ‘d’.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Namibia

D.

Score: 0
Comments: The Executive does not engage with the public during budget execution.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: The informal meetings between the Minister of Finance and the public after the tabling of the EBP, which the researcher also referred to in their comment to Question 120, are part of the Executive's engagement with the public during the budget execution phase (since the Budget is already formulated). However, the information is neither sufficient nor is enough time given for preparation.

RESEARCHER'S RESPONSE
The engagement of the Ministry of Finance happens after the tabling of the budget, but before the start of the new FY and the execution. The FY starts 1 April, while the budget execution actually starts with the signing of the Appropriation Act by the President.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Namibia

D.

Score: 0

Comments: No mechanisms have been established.
Government Reviewer

Opinion: Yes, I agree with the score and have no comments to add.

Peer Reviewer

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The public meetings with the Minister of Finance after the tabling of the EBP would constitute a - if poorly designed - means of getting feedback from (parts of) the public on budget priorities.

Researcher's Response

My interpretation of the examples provided and the explanations is that these mechanisms serve as inputs into the budgetary planning. The public hearings are held after the tabling of the budget and do not have an impact on the EBP, although they might influence budget priorities in future.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

Namibia

D.

Score: 0

Sources: n/a

Comments: No mechanisms have been established.

Government Reviewer

Opinion: Yes, I agree with the score and have no comments to add.

Peer Reviewer

Opinion: Yes, I agree with the score and have no comments to add.
125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Namibia

D. 

Score: 0

Sources: n/a

Comments: No detailed and formal feedback is provided, although the Minister of Finance addresses some of the issues raised during the parliamentary debate.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

126. 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, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.
C. Yes, public hearings are held on the macroeconomic and fiscal framework 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).

Namibia

D.

Score: 0

Sources: n/a

Comments: No hearings are held.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Namibia

D.

Score: 0
128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Namibia

D.

Score: 0

Sources: n/a

Comments: No public hearings are held.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Namibia

D.

Score: 0

Sources: n/a

Comments: There are no hearings.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).
131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: However, in terms of section 26(2) of the State Finance Act, the Auditor-General has the power to enter into
an agreement with one or more persons to assist the Auditor-General carrying out an investigation, examination and audit of the accounts of any statutory institution.

**PEER REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

The comment is noted. However, the stipulation of the act does not qualify as a formal mechanism. Anyhow, there is no disagreement concerning the score.

---

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

**Namibia**

B. Score: 0

Sources: n/a

Comments: There are no formal mechanisms of communication in place.

**GOVERNMENT REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

---

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?
A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Namibia

D.

Score: 0

Sources: n/a

Comments: There are no public consultations.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.