This questionnaire was completed by:

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International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

Section One: The Availability of Budget Documents ........................................... 3
Table 1. Budget Year of Documents Used in Completing the Questionnaire ........ 4
Table 2. Key Budget Documents Used: Full Titles and Internet Links ................. 5
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal... 7
Table 4. Distribution of the Enacted Budget and Other Reports ....................... 8

Section Two: The Executive’s Budget Proposal ............................................... 9
Estimates for the Budget Year and Beyond .................................................... 10
Estimates for Years Prior to the Budget Year ............................................... 23
Comprehensiveness ..................................................................................... 32
The Budget Narrative & Performance Monitoring ......................................... 40
Additional Key Information for Budget Analysis & Monitoring .................... 46

Section Three: The Budget Process ............................................................. 53
Executive’s Formulation of the Budget ......................................................... 54
Legislative Approval of the Budget ............................................................. 59
Executive’s Implementation of the Budget ................................................... 65
Year-end Report and the Supreme Audit Institution .................................... 81
Section One: The Availability of Budget Documents
Table 1. Budget Year of Documents Used in Completing the Questionnaire

<table>
<thead>
<tr>
<th>Budget Documents Used in Completing the Questionnaire</th>
<th>Budget Year Used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Not Available</td>
</tr>
<tr>
<td>Budget Summary</td>
<td>2009/2010</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>2009/2010</td>
</tr>
<tr>
<td>Supporting Budget Documents</td>
<td>Not Available</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Not Available</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>2009/2010</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>Not Available</td>
</tr>
<tr>
<td>Mid-Year Report</td>
<td>Not Available</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>2007/2008</td>
</tr>
<tr>
<td>Audit Report</td>
<td>2007/2008</td>
</tr>
<tr>
<td>Budget Document</td>
<td>Full Title, Date, and Internet Link</td>
</tr>
<tr>
<td>------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Pre-Budget Statement</td>
<td>Produced but Not Available to the Public</td>
</tr>
<tr>
<td>Budget Summary</td>
<td>2009 Budget Speech - “Turning Challenges into Opportunities - Building on the Achievements of NDP 9” (Released on 2 February 2009)</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>2009 / 2010 Estimates of Expenditure from the Consolidated and Development Funds (Released on 2 February 2009)</td>
</tr>
<tr>
<td></td>
<td>Publicly Available, but Not on the Internet</td>
</tr>
<tr>
<td></td>
<td>Financial Statements, Tables and Estimates of the Consolidated and developments funds Revenues 2009 / 2010 (Released on 2 February 2009)</td>
</tr>
<tr>
<td></td>
<td>Publicly Available, but Not on the Internet</td>
</tr>
<tr>
<td>Budget Document One in Support of the Executive’s Budget Proposal</td>
<td>None</td>
</tr>
<tr>
<td>Budget Document Two in Support of the Executive’s Budget Proposal</td>
<td></td>
</tr>
<tr>
<td>Budget Document Three in Support of the Executive’s Budget Proposal</td>
<td></td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Not Produced</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>2009/2010 Estimates of Expenditure from the consolidated and Development Funds (1 April 2009)</td>
</tr>
<tr>
<td></td>
<td>Publicly Available, but Not on the Internet</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>Produced, but Not Available to the Public</td>
</tr>
</tbody>
</table>
### Mid-Year Review

- Project Review Reports
  - Produced but Not Available to the Public (for internal use only by the Estimates Committee and the Department of Budget Administration)
  - Annual Performance Plans of ministries and departments. These are produced only for internal government usage and not available to the public.

### Year-End Report

- Annual Statements of Accounts for the financial year ended 31st March 2008 (December 31st 2008)
  - Publicly Available, but Not on the Internet

### Audit Report


### Other Documents

- Republic of Botswana: Standing Orders of the National Assembly of Botswana
- Republic of Botswana: Constitution of Botswana
- Committee of Supply Speech
- Functional Classification of expenditure and net lending Reports: These reports form part of documents that are sent to international financial institutions such as the International Monetary Fund
- Supplementary Estimates of Expenditure for the Development Funds

### Relevant Ministries & Departments

- Ministry of Finance and Development Planning
- Office of the Auditor General
- Bank of Botswana
  - [www.bankofbotswana.bw](http://www.bankofbotswana.bw)

*Government Comments for Table 2 are available at the end of the Questionnaire*
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal*

<table>
<thead>
<tr>
<th>DISTRIBUTION OF BUDGET DOCUMENTS</th>
<th>Pre-budget</th>
<th>Executive’s Budget Proposal</th>
<th>Citizens budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Main document</td>
<td>Budget summary*</td>
</tr>
<tr>
<td>A. Not produced, even for internal purposes</td>
<td></td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>B. Produced for internal purposes, but not available to the public</td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
</tbody>
</table>

For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?

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

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

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

* Government Comments for Table 3 are available at the end of the Questionnaire
Table 4. Distribution of the Enacted Budget and Other Reports*

<table>
<thead>
<tr>
<th>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</th>
<th>Enacted budget</th>
<th>In-year reports</th>
<th>Mid-year review</th>
<th>Year-end report</th>
<th>Audit report</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Not produced, even for internal purposes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Produced for internal purposes, but not available to the public</td>
<td></td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)</td>
<td>Yes</td>
<td></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?

<table>
<thead>
<tr>
<th></th>
<th>Enacted budget</th>
<th>In-year reports</th>
<th>Mid-year review</th>
<th>Year-end report</th>
<th>Audit report</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The release date is known at least one month in advance</td>
<td>Yes</td>
<td>NA</td>
<td>NA</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>2. Advance notification of release sent to users, media</td>
<td>No</td>
<td>NA</td>
<td>NA</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>3. Released to public same day as official release to media</td>
<td>Yes</td>
<td>NA</td>
<td>NA</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Available on the Internet free of charge</td>
<td>Yes</td>
<td>NA</td>
<td>NA</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Free print copies available, limited distribution</td>
<td>Yes</td>
<td>NA</td>
<td>NA</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>6. Free print copies available, mass distribution</td>
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<td>NA</td>
<td>NA</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>7. Readily available outside capital/big cities*</td>
<td>Yes</td>
<td>NA</td>
<td>NA</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>8. Written in more than one language</td>
<td>No</td>
<td>NA</td>
<td>NA</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>9. News conference is held to discuss release</td>
<td>No</td>
<td>NA</td>
<td>NA</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>

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

* Government Comments for Table 4 are available at the end of the Questionnaire
Section Two: The Executive’s Budget Proposal

Notes on abbreviations:
BY = budget year (year for which the budget proposals are being made)
BY+1 = one year beyond the budget year
BY-1 = one year before the budget year

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

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

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

For more information on these changes for any question please write to info@internationalbudget.org.
<table>
<thead>
<tr>
<th>The Executive’s Budget Proposal</th>
<th>Estimates for the Budget Year and Beyond</th>
</tr>
</thead>
</table>
| 1. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)? | **Citation:**

Estimates of expenditure from the Consolidated and Development Funds, 2009/10, Government Printer, Gaborone, pp 4-382

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

a. All expenditures are classified by administrative unit.
b. Expenditures are classified by administrative unit, but some small units are not shown separately.
c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.
d. No expenditures classified by administrative unit are presented.
e. Not applicable/other (please comment).
2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>All expenditures are classified by functional classification, and the categorization is compatible with international standards.</td>
</tr>
<tr>
<td>b.</td>
<td>All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</td>
</tr>
<tr>
<td>c.</td>
<td>Some, but not all, expenditures are classified by function.</td>
</tr>
<tr>
<td>d.</td>
<td>No expenditures classified by function are presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
See Table VI: Functional Classification of Expenditure and Net Lending (a)

**Comment:**
This classification is based on the functional structure set out in the IMF's Manual on Government Statistics.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>All expenditures are classified by economic classification, and the categorization is compatible with international standards.</td>
</tr>
<tr>
<td>b.</td>
<td>All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</td>
</tr>
<tr>
<td>c.</td>
<td>Some, but not all, expenditures are classified by economic classification.</td>
</tr>
<tr>
<td>d.</td>
<td>No expenditures classified by economic classification are presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?
   
   a. Program-level data are presented for all expenditures.
   b. Program-level data are presented for at least two-thirds of, but not all, expenditures.
   c. Program-level data are presented, but for less than two-thirds of expenditures.
   d. No program-level data are presented.
   e. Not applicable/other (please comment).

   Citation:
   Estimates of expenditure from the Consolidated and Development Funds, 2009/10, Government Printer, Gaborone, pp 400-427

   Comment:
   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** Government did not dispute researcher’s answer.

5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?

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

   Citation:

   Comment:
   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** A more appropriate response to this question would be “a.” Programs are costed over 6 years in the NDP (Total Estimated Cost). Firm figures are reviewed annually to determine the budget estimate.

   Citation: NDP 9
6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?

   a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
   b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
   c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
   d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
   e. Not applicable/other (please comment).

Citation:

Comment:
Multi-year expenditure estimates are not presented at all.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.
<table>
<thead>
<tr>
<th>7.</th>
<th>Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>All sources of tax revenue are identified individually.</td>
</tr>
<tr>
<td>b.</td>
<td>Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</td>
</tr>
<tr>
<td>c.</td>
<td>Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</td>
</tr>
<tr>
<td>d.</td>
<td>No sources of tax revenue are identified individually.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
See Table V-Consolidated Cash Flow Presentation of the Budget (a)

**Comment:**
Explanatory notes to the table are on page 8

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

<table>
<thead>
<tr>
<th>8.</th>
<th>Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>All sources of non-tax revenue are identified individually.</td>
</tr>
<tr>
<td>b.</td>
<td>Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</td>
</tr>
<tr>
<td>c.</td>
<td>Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</td>
</tr>
<tr>
<td>d.</td>
<td>No sources of non-tax revenues are identified individually.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
See Table V-Consolidated Cash Flow Presentation of the Budget (a)

**Comment:**
Explanatory notes to the table are on page 8.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?

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

   **Citation:**
   Government Printer. Gaborone

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** A more appropriate response to this question would be “b.” The multiyear budget framework is to be implemented in financial year 2010/2011.

10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?

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

   **Citation:**
   Government Printer. Gaborone

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** A more appropriate response to this question would be “d.”
11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?

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

Citation:
See Table VII-Botswana Medium and Long-Term External Debt Outstanding As At 31st March

Comment:

Researcher Response to this Question was “b”

Peer Reviewer One Comment: A more appropriate response to this question would be “a” since figures for both the beginning and the end of the budget year are included.

Peer Reviewer Two Comment: A more appropriate response to this question would be “a.” The data also reflects debt at the beginning of the budget year.

Researcher Response: I suggest the answer should be changed to “a.”

IBP Comment: Based on a review of comments, IBP editors chose “a.”

Government Comment: Government did not dispute researcher’s answer.
12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?

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

   **Citation:**

   See Table V: Consolidated Cash Flow Presentation of the Budget (a)

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** Government did not dispute researcher’s answer.
13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information related to the composition of government debt is presented.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, key additional information is presented, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some additional information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, additional information related to the composition of government debt is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
The information related to the composition of government debt lacks important details, such as maturity profile and currency denomination of the debt.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Statement 11 of the ASA shows commencement and maturity date of loan as well as interest rate and currency denomination.

**Citation:** Government of Botswana Annual Statement of Accounts (ASA).
**Question 14:** Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.
b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
d. No, information related to the macroeconomic forecast is not presented.
e. Not applicable/other (please comment).

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate answer to this question would be “a.”
15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?

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

Citation:

Comment:
The 2008 situation demonstrated good performance due to the sensitivity analysis in the NDP 9. Without the benefit of NDP 9 (outdated now) or NDP 10 (not yet released for the public, there is currently no public document with mid or longer term projections).

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: This is captured in NDP 10 in terms of optimistic and pessimistic scenarios but the budget as an outcome of analysis may not be explicit.
16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?

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

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.”
17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?

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

Citation:

Comment:
The information as presented only says that the government will spend more finances on a new initiative without elaborating for instance on which other initiatives might have to face cut backs as a result.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.” Policy changes are reflected in the budget e.g when there is an increase in tax such as VAT introduction, increase etc.
<table>
<thead>
<tr>
<th>Estimates for Years Prior to the Budget Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</td>
</tr>
<tr>
<td>a. All expenditures are classified by administrative unit for BY-1.</td>
</tr>
<tr>
<td>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</td>
</tr>
<tr>
<td>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</td>
</tr>
<tr>
<td>d. No expenditures classified by administrative unit are presented for BY-1.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Government of Botswana (2009), Estimates of Expenditure from the Consolidated and Development Funds. Government Printer, Gaborone, pp. 3-399

**Comment:**
Virtually the entire book (pp3-399) do so.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

| 19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification? |
| a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. |
| b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. |
| c. Some, but not all, expenditures are classified by function for BY-1. |
| d. No expenditures classified by function are presented for BY-1. |
| e. Not applicable/other (please comment). |

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
<table>
<thead>
<tr>
<th>Q20.</th>
<th>Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</td>
<td>a.</td>
</tr>
<tr>
<td>b.</td>
<td>All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</td>
<td>a.</td>
</tr>
<tr>
<td>c.</td>
<td>Some, but not all, expenditures are classified by economic classification for BY-1.</td>
<td>a.</td>
</tr>
<tr>
<td>d.</td>
<td>No expenditures classified by economic classification are presented for BY-1.</td>
<td>a.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
<td>a.</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

<table>
<thead>
<tr>
<th>Q21.</th>
<th>Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Program-level expenditure data are presented for all expenditures for BY-1.</td>
<td>a.</td>
</tr>
<tr>
<td>b.</td>
<td>Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</td>
<td>a.</td>
</tr>
<tr>
<td>c.</td>
<td>Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</td>
<td>a.</td>
</tr>
<tr>
<td>d.</td>
<td>No program-level expenditure data are presented for BY-1.</td>
<td>a.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
<td>a.</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?

a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.

b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.

c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.

d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.

e. Not applicable/other (please comment).

Citation:
Estimates of Expenditure from the Consolidated and Development Funds. Government Printer, Gaborone, pp. 3-399.

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.

23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?

a. Yes, such prior-year estimates of aggregate expenditure are presented.

b. No, such prior-year estimates of aggregate expenditure are not presented.

c. Not applicable/other (please comment).

Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b."
24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?

a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).

b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.

c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.

d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.

e. Not applicable/other (please comment).

Citation:

Comment:
The presentation is similar to that in the previous period, but researcher reassessment has led to change in response. Prior year estimates are presented for the functional and administrative classifications but not for individual programs.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be “e.”
25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

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

Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.

26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?

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

Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.
27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?

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

   Citation:

   Comment:
   Peer Reviewer One Comment:
   Peer Reviewer Two Comment:
   Government Comment: Government did not dispute researcher’s answer.

28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?

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

   Citation:

   Comment:
   Peer Reviewer One Comment:
   Peer Reviewer Two Comment:
   Government Comment: Government did not dispute researcher’s answer.
29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?

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

   Citation:

   Comment:

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** Government did not dispute researcher’s answer.

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30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?

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

   Citation:

   Comment:

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** A more appropriate response to this question would be “b.”
31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?

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

Citation:

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “e.”

32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

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

Citation:

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?

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

**Citation:**

**Comment:**

- **Peer Reviewer One Comment:**
- **Peer Reviewer Two Comment:**
- **Government Comment:** Government did not dispute researcher’s answer.

34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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

**Citation:**

**Comment:**

- **Peer Reviewer One Comment:**
- **Peer Reviewer Two Comment:**
- **Government Comment:** Government did not dispute researcher’s answer.
### Comprehensiveness

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
<td></td>
</tr>
<tr>
<td>d. No, information on extra-budgetary funds is not presented.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Citation:**
Estimates of Expenditure from the Consolidated and Development Funds. Government Printer, Gaborone, p.43, under Special Expenditures

**Comment:**
There is no narrative on these, though there are comprehensive figures.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government of Botswana Annual Statement of Accounts (ASA) Statement 9 & 10.
36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

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

**Citation:**
Estimates of Expenditure from the Consolidated and Development Funds, p. 173 (see Grants, Subventions and Other Payments)


**Comment:**
Intergovernmental transfers are undoubtedly the main source of revenue for Botswana's local government. The central government collects all mineral and other revenues (including taxes and profits from parastatals) and distributes to councils

*Peer Reviewer One Comment:*

*Peer Reviewer Two Comment:*

*Government Comment:* Government did not dispute researcher’s answer.
37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?

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

   **Citation:**
   Government of Botswana (2009), Estimates of Expenditure from the Consolidated and Development Funds. Government Printer, Gaborone, pp 41-.42

   **Comment:**
   The presentation is similar to that in the previous period, but researcher reassessment has led to a change in response. The presentation gives no narrative.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **IBP Comment:** Please see Note 1.

   **Government Comment:** A more appropriate response to this question would be “a.”
38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?

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

**Citation:**

**Comment:**
The previous period had extensive reportage, through the Annual Economic Report. Current documents do not offer information on quasi financial activities. The discontinuation of the Annual Economic Report means that there is no updated information on quasi-fiscal activities.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

39. Does the executive’s budget or any supporting budget documentation present information on financial assets held by the government?

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

**Citation:**

**Comment:**
The discontinuation of the Annual Economic Report means that there is no updated information on financial assets held by the government.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**IBP Comment:** Please see Note 1.

**Government Comment:** A more appropriate response to this question would be “c.”
40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?

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

   Citation:
   Official response from Ministry of Finance and Development Planning (Mrs. P)

   Comment:
   **Peer Reviewer One Comment:**
   **Peer Reviewer Two Comment:**
   **Government Comment:** Government did not dispute researcher’s answer.

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

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

   Citation:

   Comment:
   Botswana's persistent 'budget surpluses' are seen more often than not as results of poor implementation capacity by government agencies, which leads to under spending.

   **Peer Reviewer One Comment:**
   **Peer Reviewer Two Comment:**
   **Government Comment:** Government did not dispute researcher’s answer.
<table>
<thead>
<tr>
<th>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on contingent liabilities is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “d.” Government of Botswana Annual Statement of Accounts (ASA) Statement 17.

<table>
<thead>
<tr>
<th>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on future liabilities is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**


**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
<table>
<thead>
<tr>
<th></th>
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<th>a</th>
</tr>
</thead>
<tbody>
<tr>
<td>44.</td>
<td>Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</td>
<td>a.</td>
<td>All sources of donor assistance are identified individually.</td>
<td>b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>c.</td>
<td>Less than two-thirds of sources of donor assistance are identified individually.</td>
<td>d. No sources of donor assistance are identified individually.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
<td></td>
</tr>
<tr>
<td>Comment:</td>
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<tr>
<td>Peer Reviewer One Comment:</td>
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<tr>
<td>Peer Reviewer Two Comment:</td>
<td></td>
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</tr>
<tr>
<td>Government Comment:</td>
<td>Government did not dispute researcher’s answer.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 45. | Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures? | a. | Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. | b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. |
| | | c. Yes, some information is presented, but it lacks important details. | d. No, information on tax expenditures is not presented. | e. Not applicable/other (please comment). |
| Comment: |   |   |   | |
|   | Citation: |   |   | |
| Peer Reviewer One Comment: |   |   |   | |
| Peer Reviewer Two Comment: |   |   |   | |
| Government Comment: | Government did not dispute researcher’s answer. |   |   | |
| 46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues? |
|-----|-----|
| a. All earmarked revenues are identified individually. |
| b. At least two-thirds of, but not all, earmarked revenues are identified individually. |
| c. Less than two-thirds of earmarked revenues are identified individually. |
| d. No earmarked revenues are identified individually. |
| e. Not applicable/other (please comment). |

**Comment:**
For instance, after the government had raised the alcohol levy by 30 percent, it was going to put the proceeds to public education. However this doesn’t appear to be budgeted for under the current budget.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

| 47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence? |
|-----|-----|
| a. One percent or less of expenditure is dedicated to secret items. |
| b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. |
| c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. |
| d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. |
| e. Not applicable/other (please comment). |

**Comment:**
The percentage of expenditure in the budget year dedicated to spending on secret items is not available to the public. Security budgets are presented as part of the budget of the Ministry of State President.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
### The Budget Narrative & Performance Monitoring

<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>Does the executive’s budget or any supporting budget documentation</td>
<td>a. Yes, extensive information on the link between the budget and the</td>
</tr>
<tr>
<td>explain how the proposed budget is linked to government’s stated policy</td>
<td>government’s stated policy goals, by administrative unit (or functional</td>
</tr>
<tr>
<td>goals, by administrative unit (or functional category), for the budget</td>
<td>category) is presented, including both a narrative discussion and</td>
</tr>
<tr>
<td>year?</td>
<td>quantitative estimates.</td>
</tr>
<tr>
<td>a. Yes, extensive information on the link between the budget and the</td>
<td>b. Yes, information is presented, highlighting the link between major</td>
</tr>
<tr>
<td>government’s stated policy goals, by administrative unit (or functional</td>
<td>policy goals and the budget, but some details are excluded.</td>
</tr>
<tr>
<td>category) is presented, including both a narrative discussion and</td>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>quantitative estimates.</td>
<td>d. No, information on the link between the budget and the government’s</td>
</tr>
<tr>
<td></td>
<td>stated policy goals is not presented.</td>
</tr>
<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Budget Speech 2009

Estimates of expenditure from the consolidated and development funds, pp 410

**Comment:**
The presentation is similar to that in the previous period, but researcher reassessment has led to a change in response.

Page 410 on the other hand refers for instance to the Labour Intensive Program; it nevertheless does not include details on intended scope of the program.

Typically budget speeches contain this information. Some details however such as the number of people meant to be reached is not given, rather just how much might be spent and for what policy goal.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “b.”
49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?

   a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.

   b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.

   c. Yes, some information is presented, but it lacks important details.

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

   e. Not applicable/other (please comment).

**Citation:**
Budget Speech 2009
Estimates of expenditure from the consolidated and development funds, pp 410

**Comment:**
The presentation is similar to that in the previous period, but researcher reassessment has led to a change in response. Both the Budget Speech and the Estimates of expenditure from the consolidated and development funds lacks details on scope, targeted performance such as quantities of finances to be spent and ideal outcomes.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** NDP 9
50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?

   a. Non-financial data are presented for all programs.
   b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.
   c. Non-financial data are presented for programs representing less than two-thirds of expenditure.
   d. No non-financial data are presented.
   e. Not applicable/other (please comment).

   **Citation:**

   **Comment:**
   No non-financial data are presented.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** Government did not dispute researcher’s answer.

<p>| | |</p>
<table>
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<td>d</td>
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</tbody>
</table>

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

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

   **Citation:**

   **Comment:**
   No non-financial data are provided.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **IBP Comment:** Please see Note 1.

   **Government Comment:** A more appropriate response to this question would be “e.”

<p>| | |</p>
<table>
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<tbody>
<tr>
<td>d</td>
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</tr>
<tr>
<td>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td></td>
</tr>
<tr>
<td>a. Performance indicators are presented for all programs.</td>
<td></td>
</tr>
<tr>
<td>b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</td>
<td></td>
</tr>
<tr>
<td>c. Performance indicators are presented for programs representing less than two-thirds of expenditures.</td>
<td></td>
</tr>
<tr>
<td>d. No performance indicators are presented.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

<table>
<thead>
<tr>
<th>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. All performance indicators are well designed.</td>
</tr>
<tr>
<td>b. Most performance indicators are well designed.</td>
</tr>
<tr>
<td>c. Some performance indicators are well designed, but most are not.</td>
</tr>
<tr>
<td>d. No programs have performance indicators, or they are not well designed.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

The annual performance plans are produced for internal consumption of the ministries and are not available to the public.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?

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

Citation:

Comment:
The annual performance plans are produced for internal consumption of the ministries and are not available to the public.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?

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

Citation:
Budget Speech (2009), for example, refer to para. 42.

Comment:
The information contained in this passage (paragraph 42) for instance which is typical, shows information for BY-1, but not for the forthcoming financial year

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

### Additional Key Information for Budget Analysis & Monitoring

*Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.*

<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</td>
<td>b</td>
</tr>
<tr>
<td>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
<td></td>
</tr>
<tr>
<td>d. No, information is not presented.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
<tr>
<td><strong>Citation:</strong></td>
<td>Response from Ministry of Finance and Development Planning official</td>
</tr>
<tr>
<td><strong>Comment:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Peer Reviewer One Comment:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Peer Reviewer Two Comment:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Government Comment:</strong> Tax Tables and other rates are set and published by government from time to time.</td>
<td></td>
</tr>
<tr>
<td>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</td>
<td>d</td>
</tr>
<tr>
<td>a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, some analysis is presented, but it lacks important details.</td>
<td></td>
</tr>
<tr>
<td>d. No analysis on the distribution of the tax burden is presented.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
<tr>
<td><strong>Citation:</strong></td>
<td>Response from Ministry of Finance and Development Planning official</td>
</tr>
<tr>
<td><strong>Comment:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Peer Reviewer One Comment:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Peer Reviewer Two Comment:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Government Comment:</strong> Government did not dispute researcher’s answer.</td>
<td></td>
</tr>
</tbody>
</table>
58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?

| a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. |
| b. Yes, information is presented, but some details are excluded. |
| c. Yes, some information is presented, but it lacks important details. |
| d. No, information on conditions associated with IFI assistance is not presented. |
| e. Not applicable/other (please comment). |

Citation:
Response from Ministry of Finance and Development Planning official

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be “b.” The Loan Authorization Bill is published in the Government Gazette for 30 days and there is a Loan Authorization Bill debate in Parliament. Some conditions are published in the ASA e.g interest rate, principal, currency etc.

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

| a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. |
| b. Yes, information is presented, but some details are excluded. |
| c. Yes, some information is presented, but it lacks important details. |
| d. No, information on conditions associated with donor country assistance is not presented. |
| e. Not applicable/other (please comment). |

Citation:

Comment:
No such conditions are explained.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be “c.” The Loan Authorization Bill published in the Government Gazette for 30 days. The Loan Authorization Bill debate in Parliament. Some conditions are published in the ASA e.g interest rate, principal, currency etc.
<table>
<thead>
<tr>
<th>60. Does the executive make available to the public a summary that describes the budget and its proposals?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, it provides a summary that is very informative.</td>
</tr>
<tr>
<td>b. Yes, it provides a summary that is somewhat informative.</td>
</tr>
<tr>
<td>c. Yes, but the summary is not very informative.</td>
</tr>
<tr>
<td>d. No, it does not provide a summary.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Budget speech (2009) - “Turning Challenges into Opportunities-Building on the Achievements of NDP 9” (2 February 2009)

**Comment:**
The presentation is similar to that in the previous period but researcher reassessment had led to a change in response.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

<table>
<thead>
<tr>
<th>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, it publishes a citizens budget that is very informative.</td>
</tr>
<tr>
<td>b. Yes, it publishes a citizens budget that is somewhat informative.</td>
</tr>
<tr>
<td>c. Yes, but the citizens budget is not very informative.</td>
</tr>
<tr>
<td>d. No, it does not publish a citizens budget.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
The executive does not produce a citizens budget in Botswana.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
<table>
<thead>
<tr>
<th>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, thorough definitions of budget terms are provided.</td>
</tr>
<tr>
<td>b. Yes, definitions are provided, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some definitions are provided, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, definitions are not provided.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation: 

Comment: 

**Peer Reviewer One Comment:** 

**Peer Reviewer Two Comment:** 

**Government Comment:** Government did not dispute researcher’s answer.
63. Do citizens have the right *in law* to access government information, including budget information?

a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.
c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.
d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.
e. Not applicable/other (please comment).

**Citation:**

**Comment:**
Botswana has no act that guarantees access to information.

Botswana's Vision 2016 document, titled “A Framework for a Long Term Vision for Botswana,” does suggest that: “Botswana must introduce a freedom of information act that will protect the rights of citizens to have access to information, and to ensure the accountability of all public and private institutions.”

see p. 34

http://www.vision2016.co.bw/PDF%27s/A%20Framework%20for%20a%20Long%20Term%20Vision%20for%20Botswana.pdf

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?

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

**Citation:**
Ministry of Finance and Development Planning Official

**Comment:**
To date, government information on budgetary matters still comes in highly aggregated format.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?

a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.

b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.

c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.

d. In practice, no highly disaggregated non-financial expenditure information is available.

e. Not applicable/other (please comment).

Citation:
Ministry of Finance and Development Planning Official

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
Section Three: The Budget Process
### The Budget Process

#### Executive’s Formulation of the Budget

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<table>
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<tbody>
<tr>
<td>66. <strong>How far in advance of the release of the budget is the day of its release known?</strong></td>
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</tr>
<tr>
<td></td>
<td>a. The release date is set in permanent law.</td>
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<tr>
<td></td>
<td>b. The executive announces the release date at least two months in advance.</td>
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<tr>
<td></td>
<td>c. The executive announces the release date less than two months but more than two weeks in advance.</td>
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<tr>
<td></td>
<td>d. The executive announces the release date two weeks or less before the release, or makes no announcement.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

#### Citation:
See note on Constitution as indicated below.

#### Comment:
The Constitution (Section 119 (1)) states that:
(1) The Minister for the time being responsible for finance shall cause to be prepared and laid before the National Assembly, before or not later than 30 days after the commencement of each financial year, estimates of the revenues and expenditure of Botswana for that year. Botswana has adhered strictly to this stipulation.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
</table>
| Does the executive release to the public its timetable for preparation of the executive’s budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget’s formulation)? | 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.  
e. Not applicable/other (please comment). |

**Citation:**  
“Guidelines for preparation of 2010-2011 budget” (3 July 2009)  

**Comment:**  
The presentation is similar to that in the previous period, but researcher reassessment has led to a change in response. Specifically because some details on the beginning of the financial year are missing since two financial years (current and next) overlap in this information. The typical format of the presentation means that anyone interested in it has to refer back to the Ministry to request past information.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
### 68. Does the executive adhere to its timetable for the preparation and release of the budget?

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

**Citation:**

**Comment:**
Botswana Government agencies have always adhered to the timetable.

**Peer Reviewer One Comment:**
**Peer Reviewer Two Comment:**

**Government Comment:**
Government did not dispute researcher’s answer.

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

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

**Citation:**
Parliamentary Staff member

**Comment:**
The executive involves the Legislative Committee responsible for public finance and the Project Review Committee (PRC).

**Peer Reviewer One Comment:**
**Peer Reviewer Two Comment:**

**Government Comment:**
A more appropriate response to this question would be “a.” There is wide consultation countrywide during plan preparation through Village Development Committees (VDCs), District Development Committees (DDCs) Extensive debate during the stakeholders’ conference.
70. Does the executive hold consultations with the public as part of its process of determining budget priorities?

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

**Citation:**
Interview with officer of the National Assembly

**Comment:**
Whereas there are consultations with members of the public in the design of the National Development Plans, these consultations are not extended to the discussion of the national budget. However, annual budgets serve to translate the national development plans into annual plans.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

---

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

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

**Citation:**

**Comment:**
The pre-budget statements are circulated only at Cabinet Economic Committee level and may be, on request be forwarded to the Public Finance Committee of the National Parliament.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?

a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.

b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.

c. Yes, some explanation is presented, but it lacks important details.

d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.

e. Not applicable/other (please comment).

**Citation:**

**Comment:**

The statement is not available for public scrutiny.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

<table>
<thead>
<tr>
<th>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some explanation is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

The statement is not available for public scrutiny.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
### Legislative Approval of the Budget

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

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

   **Citation:**
   Interview with staff member, National Assembly; September 15 2009

   **Comment:**
   The draft budget documents are received annually by members of parliament every second Monday of February (this round: 2 February 2009). The Botswana fiscal year begins on the first of April of every year.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** The draft budget documents are received annually by the Members of Parliament at least 14 days before presentation of the Appropriation Bill which is the day of the Budget Speech.

**Citation:** Finance and Audit Act; Financial Instructions and Procedures
75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

- a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.
- b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
- c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
- d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
- e. Not applicable/other (please comment).

Citation:
Interview with staff member, National Assembly; September 15 2009

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.

76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?

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

Citation:
Interview with staff member, National Assembly; September 15 2009

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.
77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?

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

   **Citation:**
   Interview with staff member, National Assembly; September 15 2009

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** Government did not dispute researcher’s answer.

<table>
<thead>
<tr>
<th>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</td>
</tr>
<tr>
<td>b. Yes, the committees release reports, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, the committees release reports, but they are not very informative.</td>
</tr>
<tr>
<td>d. No, the committees do not release reports or do not hold public hearings.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

   **Citation:**
   Interview with staff member, National Assembly; September 15 2009

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** A more appropriate response to this question would be “e.”
79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?

a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.

b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.

c. Not applicable/other (please comment).

Citation:
Interview with staff member, National Assembly; September 15 2009

Comment:
The Parliamentary Defense Committee is furnished with this information.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be “c.” The Defense Budget Committee considers BDF and DIS budgets looking at the allocations requested, but secret items are not revealed.
<table>
<thead>
<tr>
<th></th>
<th>Does the legislature have authority <em>in law</em> to amend the budget presented by the executive?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, the legislature has unlimited authority <em>in law</em> to amend the budget.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, the legislature has authority <em>in law</em> to amend the budget, with some limitations.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, the legislature has authority <em>in law</em> to amend the budget, but its authority is very limited.</td>
</tr>
<tr>
<td>d.</td>
<td>No, the legislature does not have any authority <em>in law</em> to amend the budget.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Interview with staff member, National Assembly September 15 2009
See the Finance and Audit Act of 1970 (with amendments through 2006).

**Comment:**
Parliaments' powers in this regard are clearly stipulated. The executive budget can only be implemented once the parliament has approved it. There has never been an instance however, where parliament amended the executive budget or rejected the budget proposal.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.”
Citation: Constitution of Botswana
81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?

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

**Citation:**

**Comment:**
The above mentioned two sources provide very detailed information on legislature approved expenditure budgets.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." Estimates of Expenditure from the Consolidated and Development Funds, 2009/2010, Government Printer, Gaborone.
## Executive’s Implementation of the Budget

<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>How often does the executive release to the public in-year reports on</td>
<td>d</td>
</tr>
<tr>
<td>actual expenditure (organized by administrative unit, economic</td>
<td></td>
</tr>
<tr>
<td>classification and/or function)?</td>
<td></td>
</tr>
<tr>
<td>a. In-year reports on actual expenditure are released at least every</td>
<td></td>
</tr>
<tr>
<td>month.</td>
<td></td>
</tr>
<tr>
<td>b. In-year reports on actual expenditure are released at least every</td>
<td></td>
</tr>
<tr>
<td>quarter.</td>
<td></td>
</tr>
<tr>
<td>c. In-year reports on actual expenditure are released at least semi-</td>
<td></td>
</tr>
<tr>
<td>annually.</td>
<td></td>
</tr>
<tr>
<td>d. In-year reports on actual expenditure are not released.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Citation:**

Interview with official; Ministry of Finance and Development Planning; 2 October 2009

**Comment:**

The presentation is similar to past practice, but researcher reassessment has led to a change in response.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
83. **What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?**

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

**Citation:**
Interview with official; Ministry of Finance and Development Planning; 2 October 2009

**Comment:**
The presentation is similar to past practice, but researcher reassessment has led to a change in response.

Respondent had indicated (a), based on Bank of Botswana monthly reports. While the Bank of Botswana Financial Statistics are presented by respondents as being the in year reports, they in fact show results for a previous financial year.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “e.”
84. What is the most detail provided in the in-year reports on actual expenditures organized by administrative unit?

   a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.
   b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).
   c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.
   d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.
   e. Not applicable/other (please comment).

**Citation:**
Interview with official; Ministry of Finance and Development Planning; 2 October 2009

**Comment:**
The presentation is similar to past practice, but researcher reassessment has led to a change in response.

Respondent had indicated (a), based on Bank of Botswana monthly reports. While the Bank of Botswana Financial Statistics are given by respondents as being the in year reports, they in fact show results for a previous financial year.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “e.”
85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

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

Citation:
Interview with official; Ministry of Finance and Development Planning; 2 October 2009

Comment:
The presentation is similar to past practice, but researcher reassessment has led to a change in response. Respondent had indicated “a,” based on Bank of Botswana monthly reports. While the Bank of Botswana Financial Statistics are given by respondents as being the in year reports, they in fact show results for a previous financial year.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “e.”
86. **How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?**

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

   **Citation:**
   Interview with official; Ministry of Finance and Development Planning; 2 October 2009
   Respondent had indicated “a,” based on Bank of Botswana monthly reports. While the Bank of Botswana Financial Statistics are given by respondents as being the in year reports, they in fact show results for a previous financial year.

   **Comment:**
   
   **Peer Reviewer One Comment:**
   
   **Peer Reviewer Two Comment:**
   
   **Government Comment:** Government did not dispute researcher’s answer.

87. **What share of revenue is covered by the in-year reports on actual revenue collections?**

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

   **Citation:**
   
   **Comment:**
   The practice is similar to that in the previous period, but researcher reassessment has led to a change in response.

   **Peer Reviewer One Comment:**
   
   **Peer Reviewer Two Comment:**
   
   **Government Comment:** A more appropriate response to this question would be “e.”
88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

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

   **Citation:**
   Interview with official; Ministry of Finance and Development Planning; 2 October 2009

   **Comment:**
   The practice is similar to that in the previous period, but researcher reassessment has led to a change in response.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**IBP Comment:** Please see Note 1.

**Government Comment:** A more appropriate response to this question would be "e."
89. Does the executive release to the public in-year reports on actual borrowing?

   a. Yes, in-year reports on actual borrowing are released at least every month.
   b. Yes, in-year reports on actual borrowing are released at least every quarter.
   c. Yes, in-year reports on actual borrowing are released at least semi-annually.
   d. No, in-year reports on actual borrowing are not released.
   e. Not applicable/other (please comment).

   **Citation:**
   Interview with official; Ministry of Finance and Development Planning; 2 October 2009

   **Comment:**
   The practice is similar to that in the previous period, but researcher reassessment has led to a change in response.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** Government did not dispute researcher’s answer.
90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?

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

Citation:
Interview with official; Ministry of Finance and Development Planning; 2 October 2009

Comment:
The presentation is similar to past practice, but researcher reassessment has led to a change in response. Respondent had indicated (a), based on Bank of Botswana monthly reports.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be “e.”
91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?

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

Citation:
Interview with official; Ministry of Finance and Development Planning; 2 October 2009

Comment:
The presentation is similar to past practice, but researcher reassessment has led to a change in response. Respondent had indicated (a), based on Bank of Botswana monthly reports.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.
92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?

a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.
b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.
e. Not applicable/other (please comment).

Citation:
Interview with official; Ministry of Finance and Development Planning; 2 October 2009

Comment:
The public does not have access to this document.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.
### 93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?

- **a.** Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- **b.** Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.
- **c.** Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.
- **d.** No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.
- **e.** Not applicable/other (please comment).

**Citation:**

**Comment:**
The public does not have access to this document.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

---

### 94. What is the most detail provided in the mid-year review for expenditures?

- **a.** The mid-year review includes program-level detail for expenditures.
- **b.** The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).
- **c.** The mid-year review includes only departmental totals (or functional totals).
- **d.** The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.
- **e.** Not applicable/other (please comment).

**Citation:**

**Comment:**
The public does not have access to this document.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “e.”
95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?

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

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain minimal level specified in law or regulation)?

a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
e. Not applicable/other (please comment).

Citation:

Comment:
Shifting expenditures can only be carried out with parliamentary approval. The Financial Instructions and Procedures restrict the occasions on which the executive may shift expenditures without consulting parliament. Such occasions may only be during emergencies, and a presidential approval is expected; pp. 2-3.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.
97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

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

**Citation:**

**Comment:**
The Auditor General noted lack of reconciliation of big differences in financial reporting by the Ministry of Foreign Affairs as discovered by the Accountant General, while PEFA noted lack of clarity for methods upon which procurement decisions are made for certain government contracts.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.”
98. When does the legislature typically approve supplemental budgets?

a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).
b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).
c. Not applicable/other (please comment).

Citation:
Government of Botswana: Finance and Audit Act (1970, with amendments through 2006), Section 54

Comment:
According to the Finance and Audit Act, Section 8, the Parliament approves of supplemental budget when:

If it is found-
(a) that the total estimated cost of a project, as shown in the annual estimates and approved by the National Assembly, is insufficient to enable that project to proceed in the current financial year;

(d) that a need has arisen to proceed with a new project, a supplementary estimate shall be laid before the National Assembly for approval by resolution.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.
99. In most years, how large are supplemental budget requests relative to the size of the original budget?

a. Supplemental budgets are generally equal to 2 percent or less of the original budget.
b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.
e. Not applicable/other (please comment).

Citation:
Interview with official; Ministry of Finance and Development Planning; 2 October 2009

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
d. Such expenditure takes place without legislative approval.
e. Not applicable/other (please comment).

Citation:
Interview with official; Ministry of Finance and Development Planning; 2 October 2009

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
### Executive’s Year-end Report and the Supreme Audit Institution

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

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

**Citation:**
Interview with Chief Auditor-Quality Assurance and Research-Office of the Auditor General

**Comment:**
Government of Botswana (December 1, 2008); Annual Statement of Accounts for the Financial Year ended 31st March 2007

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
### 102. In the year-end report have the data on the actual outcomes been audited?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, all data on actual outcomes have been audited.</td>
</tr>
<tr>
<td>b.</td>
<td>At least two-thirds, but not all, of the data on actual outcomes have been audited.</td>
</tr>
<tr>
<td>c.</td>
<td>Less than two-thirds of the data on actual outcomes have been audited.</td>
</tr>
<tr>
<td>d.</td>
<td>None of the data on actual outcomes has been audited, or a year-end report is not released.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
Answer changed to (b) after assessment of PEFA report. The audits performed cover up to 80 percent of total public expenditure.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.” All government Ministries/Departments are audited.

### 103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

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

**Citation:**
Government of Botswana (December 1, 2008); Annual Statement of Accounts for the Financial Year ended 31st March 2007

**Comment:**
No narrative is given, though explanations for material differences are always provided.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?

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

**Citation:**
Government of Botswana (December 1, 2008); Annual Statement of Accounts for the Financial Year ended 31st March 2007

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some explanation is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, an explanation is not presented, or such a report is not released.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Government of Botswana (December 1, 2008); Annual Statement of Accounts for the Financial Year ended 31st March 2007

**Comment:**
No narrative is given.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**IBP Comment:** Please see Note 1.

**Government Comment:** A more appropriate response to this question would be “b.”
106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

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

Citation: Government of Botswana (December 1, 2008); Annual Statement of Accounts for the Financial Year ended 31st March 2007

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Budget Speech (2009) – “Turning Challenges into Opportunities – Building on the Achievements of NDP 9” (2 February 2009).

107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?

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

Citation: Government of Botswana (December 1, 2008); Annual Statement of Accounts for the Financial Year ended 31st March 2007

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?

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

**Citation:**
Government of Botswana (December 1, 2008); Annual Statement of Accounts for the Financial Year ended 31st March 2007

**Comment:**
Whereas the report shows the differences in performance, there is no narrative to explain these.

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**IBP Comment:** IBP editors chose response “d” since as per question 52 there are no performance indicators.

**Government Comment:** Government did not dispute researcher’s original answer “b,” which the IBP modified for consistency purposes.
109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?

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

**Citation:**
Government of Botswana (December 1, 2008); Annual Statement of Accounts for the Financial Year ended 31st March 2007

**Comment:**
No explanation is presented.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.

110. Does the year-end report present the actual outcome for extra-budgetary funds?

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

**Citation:**
Government of Botswana (December 1, 2008); Annual Statement of Accounts for the Financial Year ended 31st March 2007

**Comment:**
No information on extra-budgetary funds is presented.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “b.”
<table>
<thead>
<tr>
<th>The Independence and Performance of the Supreme Audit Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>111.</strong> How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</td>
</tr>
<tr>
<td>a. Final audited accounts are released to the public six months or less after the end of the fiscal year.</td>
</tr>
<tr>
<td>b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</td>
</tr>
<tr>
<td>c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</td>
</tr>
<tr>
<td>d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Chief Auditor for Quality Assurance and Research at the Office of the Auditor General-12 October 2009

**Comment:**
While these are usually released within 12 months, efforts are being made to reduce this period to between 6 to 8 months after the fiscal year to which the report relates.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
### 112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?

a. All expenditures have been audited and the reports released to the public.
b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.
c. Expenditure representing less than two-thirds of expenditure have been audited.
d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.
e. Not applicable/other (please comment).

**Citation:**
Chief Auditor for Quality Assurance and Research at the Office of the Auditor General: 12 October 2009

**Comment:**
The presentation is similar to that of the previous period, but researcher reassessment has led to a change in response.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
113. Does the annual audit report(s) that is released to the public include an executive summary?
   
a. The annual audit report(s) includes one or more executive summaries summarizing the report’s content.
b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.
c. Not applicable/other (please comment).

**Citation:**
Chief Auditor for Quality Assurance and Research at the Office of the Auditor General: 12 October 2009


**Comment:**
The public is presented with the full report, at a fee. The media has tended to serialise these reports in the last number of years. The Parliamentary Public Accounts Committee however receives an executive summary.

Currently the audit report does not include an executive summary. However, this has been suggested and is likely to start for the 2008/09 report.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.
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).

Citation:
Chief Auditor for Quality Assurance and Research at the Office of the Auditor General: 12 October 2009

Comment:
Yes, according to Section 114 of the Constitution of Botswana, the Auditor General's contract may be terminated by Parliament, which has to appoint a tribunal, set up for that purpose, which after compiling a report on the matte will hand the report over to Parliament for its eventual action.

The Supreme Audit Institution is the only public institution not audited externally. The Office of the Auditor General has made a recommendation to the relevant authorities to institute processes through which it can be audited by an external body.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.
115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?

   a. Yes, the SAI releases to the public audits of all extra-budgetary funds.
   b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.
   c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.
   d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.
   e. Not applicable/other (please comment).

**Citation:**
Chief Auditor for Quality Assurance and Research at the Office of the Auditor General: 12 October 2009


**Comment:**
Reports of extra budgetary funds form part of the annual report of the AG to Parliament

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have *the discretion in law* to undertake those audits it may wish to?

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

**Citation:**
Chief Auditor for Quality Assurance and Research at the Office of the Auditor General: 12 October 2009

**Comment:**
Yes, the SAI has this type of discretion and would use it only if it has reason to do so. When it does, the SAI sends a report thereon to the relevant Minister and to the National Assembly.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** The powers of the Auditor General are provided for in the Constitution and the Finance and Audit Act.
117. Who determines the budget of the Supreme Audit Institution?

a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
e. Not applicable/other (please comment).

Citation:
Chief Auditor for Quality Assurance and Research at the Office of the Auditor General: 12 October 2009

Comment:
The practice is similar to that in the previous period, but researcher reassessment has led to a change in response. The draft estimates are prepared by the Office of the Auditor General, which are then passed for legislative approval.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.
118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?

a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.
b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.
c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.
d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.
e. Not applicable/other (please comment).

Citation:
Chief Auditor for Quality Assurance and Research at the Office of the Auditor General: 12 October 2009

Comment:
The practice is similar to that in the previous period, but researcher reassessment has led to a change in response.

Without exception, all public agencies are audited. The reports are not released to the public, but rather are released to the Parliamentary Defense Committee.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Best practice requires auditor rotation to guard against laxity and familiarity.
119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, the SAI maintains mechanisms of communication with the public, but it receives very little (less than ten) or no information from the public on potential subjects for audit.</td>
</tr>
<tr>
<td>d.</td>
<td>No, the SAI does not maintain any formal mechanisms of communication with the public.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable.</td>
</tr>
</tbody>
</table>

**Citation:**
Chief Auditor for Quality Assurance and Research at the Office of the Auditor Genera: 12 October 2009

**Comment:**
The practice is similar to that in the previous period, but researcher reassessment has led to a change in response.

The formal communication between the public and the SAI currently takes the form of a quarterly radio program where the public makes its comments to the SAI.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
<table>
<thead>
<tr>
<th>120. Does a committee of the legislature view and scrutinize the audit reports?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, all audit reports are scrutinized.</td>
</tr>
<tr>
<td>b. Yes, most audit reports are scrutinized.</td>
</tr>
<tr>
<td>c. Yes, some audit reports are scrutinized.</td>
</tr>
<tr>
<td>d. No, audit reports are not scrutinized.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Chief Auditor for Quality Assurance and Research
at the Office of the Auditor General: 12 October 2009

**Comment:**
The parliamentary Public Accounts Committee conducts these.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

   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).

Citation:
(Reference also the reports)
Chief Auditor for Quality Assurance and Research at the Office of the Auditor General: 12 October 2009

Comment:
Accounting Officers (heads of administrative units such as departments/ministries) are examined by the Public Accounts Committee and Local Authority Public Accounts Committee and the reports of these two committees are published for public consumption.

During their interactions with either the Committee members or sometimes directly with the Office of the Auditor General, the auditees and the Auditor General come to agreement about the remedies that will be taken. It is only after these that the reports are published, together with those agreed to remedies.

**Researcher Response to this Question was “a”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**IBP Comment:** IBP editors chose response “d” because the report cited is not produced and released by the executive-it is a report produced by the Auditor General.

**Government Comment:** Government did not dispute researcher’s answer.
122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

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

Citation:
Chief Auditor for Quality Assurance and Research at the Office of the Auditor General: 12 October 2009

Report of the Auditor General on the Accounts of the Botswana Government for the financial year ended 31st March 2008 (30 December 2008), e.g. see one such report about the Botswana Meat Commission on page 28.

Typically however, the Auditor General who does not have any enforcement powers states only that they brought certain things to the attention of the accounting agency; alternatively they pass this to the legislature which can call the agency to account.

Comment:
Although these reports are made public, there has not been effective follow-up on what happens to the recommendations. It is therefore not uncommon to find similar reports by the Auditor General being made in another financial year.

However reports on implementation of audit recommendations can be found in the subsequent year’s Public Accounts Committee and Local Authority Public Accounts Committee reports.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**IBP Comment:** IBP editors chose response “a” since the Supreme Audit Institution does release such reports.

**Government Comment:** Government did not dispute researcher’s original answer “d,” which the IBP modified for consistency purposes.
123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?

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

**Citation:**
Chief Auditor for Quality Assurance and Research at the Office of the Auditor General: 12 October 2009

**Comment:**
Yes, the reports are provided to the legislature.

No, no separate reports are issued on this item. It is part of the AG's annual report.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
### Table 2. Key Budget Documents Used: Full Titles and Internet Links

<table>
<thead>
<tr>
<th>Budget Document</th>
<th>Full Title, Date, and Internet Link</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Produced but Not Available to the Public</td>
</tr>
</tbody>
</table>
| Budget Summary | 2009 Budget Speech - "Turning Challenges into Opportunities - Building on the Achievements of NDP 9" (Released on 2 February 2009)  
| Executive’s Budget Proposal | 2009 / 2010 Draft Estimates of Expenditure from the Consolidated and Development Funds (Released on 2 February 2009)  
Publicly Available, but Not on the Internet  
Publicly Available, but Not on the Internet |
| Budget Document One in Support of the Executive’s Budget Proposal | |
| Budget Document Two in Support of the Executive’s Budget Proposal | |
| Budget Document Three in Support of the Executive’s Budget Proposal | None |
| Citizens Budget | Not Produced |
| Enacted Budget | 2009/2010 Estimates of Expenditure from the Consolidated and Development Funds (1 April 2009)  
Publicly Available, but Not on the Internet |
<p>| In-Year Reports | |</p>
<table>
<thead>
<tr>
<th></th>
<th>Project Review Reports</th>
<th>Annual Performance Plans of ministries and departments. These are produced only for internal government usage and not available to the public.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mid-Year Review</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Documents</td>
<td></td>
<td></td>
</tr>
<tr>
<td>--------------------------------------------------------------------------------</td>
<td>-------------------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Republic of Botswana: Standing Orders of the National Assembly of Botswana</td>
<td></td>
<td></td>
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<tr>
<td>Republic of Botswana: Constitution of Botswana</td>
<td></td>
<td></td>
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<tr>
<td>Committee of Supply Speech</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Functional Classification of expenditure and net lending Reports:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>These reports form part of documents that are sent to international financial institutions such as the International Monetary Fund</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supplementary Estimates of Expenditure for the Development Funds</td>
<td></td>
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</tr>
<tr>
<td><strong>Government Comment</strong>: All these documents are in some way or other relevant to the budget but none of them is in my opinion the kind of document asked for here. They are also not well referenced. To keep them here they should be properly referenced and it should be clear that they relate to at least one of the budget cycle docs.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Relevant Ministries &amp; Departments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ministry of Finance and Development Planning</td>
<td></td>
<td></td>
</tr>
<tr>
<td><a href="http://www.finance.gov.bw">www.finance.gov.bw</a></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office of the Auditor General</td>
<td></td>
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<tr>
<td>Bank of Botswana</td>
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<tr>
<td><a href="http://www.bankofbotswana.bw">www.bankofbotswana.bw</a></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

**Government Comment**: For information: the apparent setback compared with OBI2008 which had more supporting documents is due to the fact that a) MFDP stopped the preparation of the annual Economic Report in 2008. For the 2010/11 budget they have come up with a budget in Brief, more resembling a people’s budget but with part of the information (Macro background etc) that used to be in the ER. This of course will not be included here since we deal with the 2009/10 budget. b) The way the link between planning and the budget is set up in Botswana justified the entry of the Plan document as supporting information in OBI2008 but the new plan’s link to the budget is not quotable as a supporting document.

Table 4. Distribution of the Enacted Budget and Other Reports

**Government Comment**: As stated under table 1 and 2 above. In year data are published on Bank of Botswana’s website. Answer “Yes” at “D” in the “In-Year reports” column would therefore be more appropriate than the researcher’s “Yes” at “B.”