

Open Budget Survey 2017

Questionnaire

Botswana

January 2018

COUNTRY QUESTIONNAIRE: BOTSWANA

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017-18

Sources: 2017/2018 Budget Strategy Paper

Comments: Researcher: As of 30 September 2016 (Section 1 Update), the latest PBS is the fiscal year 2017/2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-2: When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: Interview response from Budget Officer at the Ministry of Finance.

Comments: Researcher: The PBS is made available to the public at least four months in advance of the budget year. The PBS is usually produced in August and a budget consultative forum (Budget Pitso) held in September.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please

enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 12 September 2016

Sources: Interview response from Budget Officer at the Ministry of Finance

Comments: Researcher: The PBS was published and shared with stakeholders during the week of 12 September, with stakeholder consultations being held on 15 and 16 September 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

Answer: An officer at the Ministry of Finance stated that the PBS was published on 12 September 2016 in preparation for the stakeholders consultative workshops on 15 & 16 September.

Sources: An officer at the Ministry of Finance stated that the PBS was published on 12 September 2016 in preparation for the stakeholders consultative workshops on 15 & 16 September.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.finance.gov.bw/images/Budget-Strategy-Papers/2017...> (<http://www.finance.gov.bw/images/Budget-Strategy-Papers/201718DRAFTBUDGETSTRATEGYPAPER.pdf>)

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: 2017/2018 Budget Strategy Paper

Comments: Researcher: The PBS is found in PDF format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-6a: If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: 2017/2018 Budget Strategy Paper

Comments: Researcher: The document is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-6b: If you selected option "c" or "d" in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer: N/A

Sources: The PBS is made publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to

judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: 2017/2018 Budget Strategy Paper

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: b.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: 2016-17

Sources: Botswana's budget calendar runs from 1 April to 31 March.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 01 February 2016

Sources: The Budget Speech was presented by the Minister of Finance to the legislature on 01 February 2016. Government Portal: <http://www.gov.bw/en/Ministries--Authorities/Ministries/Mini...> (<http://www.gov.bw/en/Ministries--Authorities/Ministries/Ministry-of-Finance-and-Development-Planning1/Latest-News-/THE-2016-BUDGET-SPEECH/>)

Comments: Researcher: Additional news links: <http://allafrica.com/stories/201602020317.html> (<http://allafrica.com/stories/201602020317.html>) <http://www.botswanaguardian.co.bw/news/item/1753-no-room-for...> (<http://www.botswanaguardian.co.bw/news/item/1753-no-room-for-complacency-in-2016-budget.html>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The date given is the date of presentation of the Budget Speech to parliament. The EBP was not presented in its entirety on that date. necessary tables were published much later.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 28 April 2016

Sources: Date supporting tables were posted on MoF website.

Comments: Researcher: An interview with a Budget Officer at the Ministry of Finance confirmed that the budget speech was posted online on 1 February 2016. The supporting tables were posted on the Ministry of Finance's website in late April 2016.

Peer Reviewer**Opinion:** Agree with Comments**Comments:** There is ample evidence that the Budget Speech was made on 1st February 2016. However, none of the supplementing documents bear a date neither for printing nor for publication.**Government Reviewer****Opinion:** Not Qualified**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.**EBP-3b:** In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."**Answer:** Interview with Ministry Finance Officer and checks of Ministry website.**Sources:** The 2016/17 budget speech was published on the Ministry of Finance and Development Planning website and copies made publicly available on the day the Minister delivered his speech. According to a Ministry of Finance Officer, the budget speech is published in February when the Minister delivers it.**Comments:** Researcher: N/A**Peer Reviewer****Opinion:** Agree with Comments**Comments:** There is ample evidence that the Budget Speech was made on 1st February 2016. However, none of the supplementing documents bear a date neither for printing nor for publication.**Government Reviewer****Opinion:** Not Qualified**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.**Answer:** <http://www.finance.gov.bw/images/speeches/2016BudgetSpeech.p...>
(<http://www.finance.gov.bw/images/speeches/2016BudgetSpeech.pdf>)**Sources:** Minister of Finance 2016 Budget Speech**Comments:** Researcher: Supporting Budget Tables can be accessed from: http://www.finance.gov.bw/index.php?option=com_content&view=...
(http://www.finance.gov.bw/index.php?option=com_content&view=article&id=192&catid=23&Itemid=109) Table I - Summary of the Consolidated Fund Expenditure for the Financial Years 2009/2010 to 2016/2017 (A detailed version of the Estimates of Expenditure from the Consolidated & Development Funds was published in November 2016 on the Ministry of Finance website and it is available on the following link: <http://www.finance.gov.bw/images/DevelopmentandBudget/2016-17/RECURRENTEXPENDITUREPRODUCTION.pdf>) Table II - Summary of Development FUND Expenditure 2009/2010 to 2016/2017 Table III - Summary of Consolidated Fund Revenue 2009/2010 to 2016/2017 Table IV - Summary of Sources of Financing Development Expenditure 2009/2010 to 2016/2017 Table V - Consolidated Cash Flow Presentation of the Budget TABLE VI - Functional Classification of Expenditure and Net Lending Table VII - Medium and Long Term External Debt Outstanding Table VIII - Domestic Debt Outstanding Table IX - Summary of Estimated Development Fund Revenue 2016/2017 Table X - Details of Estimated Revenue for the Development Funds**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The correct link for only the Budget Speech is given in the answer field for the question. The other documents of the EBP are given in the comments field.**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: 2016 Budget Speech

Comments: Researcher: The 2016 Budget Speech and supporting tables are only available in PDF format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: a.

Sources: The Executive's Budget Proposal for 2016-17 was published late. While the budget speech was published before approval (5 February 2016), the supporting tables were published on 28 April 2016, which is after the budget was approved by the legislature on 29 March 2016. The budget speech alone lacks the necessary information to qualify as an EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: 2016 Budget Speech by Honourable O.K. Matambo, Minister of Finance and Development Planning

Sources: N/A

Comments: Researcher: Supporting EBP document is the 2016/17 Estimates of Expenditure from the Consolidated and Development Funds Revenue. The Financial Statements, Tables and Estimates of the Consolidated and Development Funds Revenues 2016/2017 has not been made available online.

Peer Reviewer

Opinion: Agree with Comments

Comments: The document referred to in the answer field is only the Budget Speech. A full range of EBP documents are given in EBP-4

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: a.

Sources: The 2016 People's Guide to the Budget is considered the citizens version of the EBP.

Comments: Researcher: The document is published in both English and Setswana.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016-17

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 29 March 2016

Sources: The EB was enacted by the legislature almost a month after the Minister delivered his proposal to the House.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: d.

Sources: The EB was released to the public in August 2016 (in hard copy), which is more than three months after the budget had been enacted. While the 2016-17 budget schedule indicates that the EB was to be printed (and subsequently made publicly available) in April, this was not the case as the EB was printed and released to the public in August. According to an officer at the Ministry, the delay was caused by the "finalisation process" in parliament, which took longer than expected. The budget law was not published online.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September

2016. If the document is not published or not produced, please mark this question “n/a.” Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 22 November 2016

Sources: According to an officer at the Ministry, the delay was caused by the "finalisation process" in parliament, which took longer than expected and this delayed the publication and release of the document to the public. The detailed Estimates were published in late November (date above), which is almost six months after the budget was approved by the legislature. The budget law was not published online.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Supporting tables for the Enacted Budget were published in November 2016 on the Ministry of Finance website. The document had previously not been available.

Sources: According to an officer at the Ministry, the delay was caused by the "finalisation process" in parliament, which took longer than expected. The budget law was not published online.

Comments: Researcher: A detailed version of the EB was recently (November 2016) made available on the Ministry of Finance website. The document had previously not been available. The budget law was not published online.

Peer Reviewer

Opinion: Agree with Comments

Comments: The researcher notes what he/she thinks happened but does not present evidence on HOW the information was obtained

Government Reviewer

Opinion: Not Qualified

Researcher response: A telephone interview with a Ministry of Finance Officer confirmed that there was a delay in the publication. In addition, regular checks on the Ministry of Finance website were done, and it was only in November 2016 that the document was published online. The budget law was only published in hard copy in the government gazette, and not online.

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.finance.gov.bw/images/DevelopmentandBudget/2016-1...> (<http://www.finance.gov.bw/images/DevelopmentandBudget/2016-17/2016-17-REVBOK.pdf>)

Sources: Table 1 - Details of Estimated Revenue for the Consolidated Fund

Comments: Researcher: The Appropriation (2016) Act is available in the Government Gazette, which is available in hard copy only.

Peer Reviewer

Opinion: Agree with Comments

Comments: The URL given in the answer panel is for budgeted revenue only. The more correct answer, covering links to all aspects of the enacted budget, is given in the comments panel, i.e. http://www.finance.gov.bw/index.php?option=com_content&view=... (http://www.finance.gov.bw/index.php?option=com_content&view=article&id=192&catid=23&Itemid=109).

Government Reviewer

Opinion: Not Qualified

Researcher response: The Appropriation Act (2016) was published in hard copy in the Government Gazette, while a comprehensive version of the "Estimates of Expenditure from the Consolidated Funds" which forms part of the EB was published online in November 2016.

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The estimates is available in PDF format and, therefore, not machine readable. The budget law is available in hard copy only, which is also not machine readable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: b.

Sources: The Enacted Budget is considered produced in hard copy only because the law (Act) was published in hard copy only. Detailed approved estimates were published online in November 2016, nearly 8 months after the budget was approved.

Comments: Researcher: n.a

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: All EB information was made available online but published too late.

Government Reviewer

Opinion: Not Qualified

Researcher response: The EB is considered published in hard copy only because the Appropriation Act is published in the Government Gazette, which is published in hard copy only.

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Appropriation (2016) Act, 2016

Sources: N/A

Comments: Researcher: Summary Tables of the Financial Statements, Tables and Estimates of the Consolidated and Development Funds 2016/2017 as well as the Details of Estimated Revenue for the Consolidated Fund are available as separate documents on the Ministry of Finance website. The budget law is available in hard copy only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

EB-8: Is there a “citizens version” of the EB?

a. Yes

b. No

Answer: b.

Sources: There is no citizen's version of the EB.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY." If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: 2016-17

Sources: 2016 People's Guide to the Budget

Comments: Researcher: The CB refers to or is a simplified version of the EBP. There is an English and Setswana version of the document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: 2016 People's Guide to the Budget

Comments: Researcher: The document is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-2b: If you selected option "c" or "d" in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer: N/A

Sources: 2016 People's Guide to the Budget

Comments: Researcher: The document is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 31 January 2016

Sources: The CB is produced and made publicly available at more or less the same time as the EBP.

Comments: Researcher: The CB is a simplified version of the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The CB is a simplified version of the EBP, which is published and made available at more or less the same time the Minister delivers his budget proposal in Parliament on 1 February.

Sources: N/A

Comments: Researcher: The Citizen's Budget is a simplified version of the Executive Budget Proposal.

Peer Reviewer

Opinion: Agree with Comments

Comments: To be precise, the question is "how you determined the date of publication of the CB". The answers given in the answer panel: that it "is published and made available more or less at the same time the Minister delivers his budget proposal in Parliament" or, in the comment panel: "The Citizen's Budget is a simplified version of the executive Budget Proposal" are not really answers to that question. (An answer could e.g. be "Collected a copy of the Citizens Budget at the presentation of the Budget Proposaol in Parliament")

Government Reviewer

Opinion: Not Qualified

Researcher response: Date of publication was determined through on-going monitoring of government document publication.

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: <http://www.gov.bw/globalassets/portal-team/2016-peoples-guide-to-the-budget-3.pdf> (http://www.gov.bw/globalassets/portal-team/2016-peoples-guide-to-the-budget-3.pdf)

Sources: 2016 People's Guide to the Budget

Comments: Researcher: The CB is a simplified version of the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: People's Guide to the 2016/2017 Budget

Sources: N/A

Comments: Researcher: The Setswana version of the document is titled "Kaedi Ya Kabo Ya Madi A Sechaba 2016/2017", which is a direct translation of the English-titled version.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: The CB is produced and it corresponds to the EBP.

Sources: People's Guide to the 2016/2017 Budget, 2016 Budget Speech

Comments: Researcher: Both the CB and EBP are produced and made publicly available at more or less the same time.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015-16 & FY 2016-17

Sources: N/A

Comments: Researcher: The IYRs are not released to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: d.

Sources: N/A

Comments: Researcher: The IYRs are not released to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: N/A

Sources: The IYRs are not released to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The document is published for internal purposes.

Sources: Interview response from Ministry of Finance Officer (Budget Division), 11 May 2016.

Comments: Researcher: The IYRs are not released to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: Published for internal purposes.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: The IYRs are not released to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: Produced for internal purposes/use only

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: The IYRs are only published on the staff intranet for internal purposes.

Sources: Interview response from Ministry of Finance Officer (Budget Division), 11 May 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: N/A

Sources: The IYRs are produced for internal purposes.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

IYRs-8: Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

Answer: b.

Sources: IYRs are produced for internal purposes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016-17

Sources: Interview response from Ministry of Finance Officer (Budget Division), 11 May 2016

Comments: Researcher: The MYR is not released to the public. It is produced for internal purposes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-2: When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: Interview response from Ministry of Finance Officer (Budget Division), 11 May 2016

Comments: Researcher: The MYR is not released to the public. It is produced for internal purposes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: N/A

Sources: The MYR is not released to the public. It is produced for internal purposes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question “n/a.”

Answer: N/A

Sources: The MYR is not released to the public. It is produced for internal purposes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: N/A

Sources: The MYR is not released to the public. It is produced for internal purposes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: The MYR is not released to the public. It is produced for internal purposes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: According to a Ministry of Finance Officer, the MYR is produced for internal use only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: According to the Ministry of Finance Officer, the MYR is produced for internal use only.

Sources: The MYR is not released to the public. It is a document published for internal purposes only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: N/A

Sources: The MYR is produced for internal purposes. It is not released to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-8: Is there a “citizens version” of the MYR?

a. Yes

b. No

Answer: b.

Sources: The MYR is produced for internal purposes only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: 2014-15

Sources: Annual Statement of Accounts for the Financial Year Ended 31st March 2015

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: d.

Sources: Despite a staff member of the Ministry of Finance informing the researcher that the YER was published in February 2016, the document was released to the public more than 12 months after the end of the budget year, as the YER was published on the Ministry of Finance website in October 2016. A hard copy of the document was also made publicly available in the Ministry of Finance library in October 2016.

Comments: Researcher: Despite a staff member of the Ministry of Finance informing the researcher that the YER was published in February 2016, the document was released to the public more than 12 months after the end of the budget year, as the YER was published on the Ministry of Finance website in October 2016. A hard copy of the document was also made publicly available in the Ministry of Finance library in October 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: October 2016

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: An Officer at the Ministry stated that the 2014-15 YER was published on 09 February at the same time it was tabled in Parliament. However, the YER was not available online until October 2016, which is beyond the 12 months governments have to publish the YER.

Sources: Interview response from staff member of the Ministry of Finance.

Comments: Researcher: Despite a staff member of the Ministry of Finance informing the researcher that the YER was published in February 2016, the document was released to the public more than 12 months after the end of the budget year, as the YER was published on the Ministry of Finance website in October 2016. A hard copy of the document was also made publicly available in the Ministry of Finance library in October 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.finance.gov.bw/images/publications/ASA20142015fin...>
(<http://www.finance.gov.bw/images/publications/ASA20142015final.pdf>)

Sources: Annual Statement of Accounts for the Financial Year Ended 31st March 2015.

Comments: Researcher: The YER for the 2014-15 financial year was published on the Ministry of Finance website in October 2016.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Annual Statement of Accounts for the Financial Year Ended 31st March 2015.

Comments: Researcher: The YER is available in PDF format.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: a.

Sources: Annual Statement of Accounts for the Financial Year Ended 31st March 2015.

Comments: Researcher: The YER was made available on the Ministry's website in October 2016. However, it was published after the acceptable time frame.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-6b: If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer: N/A

Sources: Annual Statement of Accounts for the Financial Year Ended 31st March 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Annual Statement of Accounts for the Financial Year Ended 31st March 2015.

Sources: Annual Statement of Accounts for the Financial Year Ended 31st March 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-8: Is there a "citizens version" of the YER?

a. Yes

b. No

Answer: b.

Sources: N/A

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: 2014-15

Sources: Report of the Auditor General on the Accounts of the Botswana Government for the Financial Year Ended 31 March 2015.

Comments: Researcher: The 2014-15 AR is available in hard copy only.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-2: When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: d.

Sources: Report of the Auditor General on the Accounts of the Botswana Government for the Financial Year Ended 31 March 2015.

Comments: Researcher: The AR is available in hard copy only.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 08 March 2016

Sources: Interview response from a staff member at the Office of the Auditor General.

Comments: Researcher: AR is available only in hard copy.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question “n/a.”

Answer: According to an officer at the Auditor General's Office, the AR was published around 3 weeks after it was tabled in parliament in mid Feb 2016.

Sources: Interview response from a staff member at the Office of the Auditor General.

Comments: Researcher: The AR is available in hard copy only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: N/A

Sources: Report of the Auditor General on the Accounts of the Botswana Government for the Financial Year Ended 31 March 2015.

Comments: Researcher: There is no soft copy of the AR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The AR is available only in hard copy.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: b.

Sources: Made available only in hard copy (not available online).

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Report of the Auditor General on the Accounts of the Botswana Government for the Financial year Ended March 2015 is also available on line but was published too late.

Government Reviewer

Opinion: Not Qualified

IBP comment: For cross-country consistency, this question will remain as B. The Audit Report for 2014-15 was not available on the website of the Auditor General as of the OBS 2017 research cut-off date. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-6b: If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer: N/A

Sources: The AR is produced, but only made available in hard copy.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Audit Report can now (April 2017) be found at <https://drive.google.com/file/d/0BzYE5YZqKfVKS2E5cnIRQI9GVkE...> (<https://drive.google.com/file/d/0BzYE5YZqKfVKS2E5cnIRQI9GVkE/view>). This is a non government website (a facebook website for the EU). The accompanying text to the document says that it was shared with the Botswana Government (BWG) in November 2016. This is later than the 18 months after end of FY which is required. However, since it i shared with the BWG it is likely that the document was posted by government before the acceptable time frame. I have not been able to prove or disprove this but would advise that the researchers looks further into this. If found that it had indeed been published on the net before the deadline, questions 97-102 should be reconsidered.

Government Reviewer

Opinion: Not Qualified

IBP comment: OBS methodology requires that documents are published on the website of the government body that produces them. While the AR for 2014-15 is available online on Google Drive, it cannot be considered publicly available. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Report of the Auditor General on the Accounts of the Botswana Government for the Financial Year Ended 31 March 2015.

Sources: Made available only in hard copy.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

AR-8: Is there a “citizens version” of the AR?

a. Yes

b. No

Answer: b.

Sources: There is no citizen's version of the AR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: The Ministry of Finance and Development Planning website - <http://www.finance.gov.bw/> (<http://www.finance.gov.bw/>)

Comments: Researcher: The Office of the Auditor General website is also available (<http://www.gov.bw/en/Ministries--Authorities/Ministries/Office-Of-The-Auditor-OAG/>), but content appears to be outdated and some links are broken.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: Table Summary of Estimated Expenditure for financial years 2009/10 to 2016/17:
<http://www.finance.gov.bw/images/DevelopmentandBudget/2016-1...> (<http://www.finance.gov.bw/images/DevelopmentandBudget/2016-17/TABLEI.pdf>) Table Summary of Revenue for financial years 2009/10 to 2016/17:
<http://www.finance.gov.bw/images/DevelopmentandBudget/2016-1...> (<http://www.finance.gov.bw/images/DevelopmentandBudget/2016-17/TABLEIII.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: Yes, the summary budget tables provide consolidated revenue and expenditure data for multiple years.
Comments: Researcher: http://www.finance.gov.bw/index.php?option=com_content&view=... (http://www.finance.gov.bw/index.php?option=com_content&view=article&id=192&catid=23&Itemid=109)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: b.

Sources: There are no infographics/visualizations or similar tools used to simplify data access and analysis on the MFDP website.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: There are graphs and infographics in the budget Strategy Paper (PBS) which is on the Ministry of finance Website.

Government Reviewer

Opinion: Not Qualified

IBP comment: While the Budget Strategy Paper may include infographics or visualizations, this question looks specifically at portals and/or websites -- not documents. Answer B is correct. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

a. Yes

b. No

Answer: a.

Sources: Constitution of Botswana, Chapter VIII on Finance (Section 117-124) Finance and Audit Act Public Finance Management Act

Comments: Researcher: Constitution of Botswana - http://www.chr.up.ac.za/undp/domestic/docs/c_Botswana.pdf

(http://www.chr.up.ac.za/undp/domestic/docs/c_Botswana.pdf) Finance and Audit Act -

<http://www.bankofbotswana.bw/assets/uploaded/Finance%20and%20...>

(<http://www.bankofbotswana.bw/assets/uploaded/Finance%20and%20Audit%20Act.pdf>) Public Finance Management Act -

<http://www.finance.gov.bw/images/LawRegulations/Public%20Fin...>

(<http://www.finance.gov.bw/images/LawRegulations/Public%20Finance%20Management.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

a. Yes

b. No

Answer: b.

Sources: There are no laws regulating the aforementioned practices. A Freedom of Information Act is yet to be adopted in the country. Citizen participation is generally encouraged through consultative forums, but levels of attendance/participation vary.

Peer Reviewer

Opinion: Agree with Comments

Comments: Although not a law it is relevant under this heading to mention that Botswana has introduced a promising initiative that uses an innovative "budget pitso" (or consultation forum) system to enable the public to be part of budget formulation. This "pitso" has its origins in the community participation "kgotla" system, which is one of the oldest forms of public participation in governance in the world. Link

http://www.finance.gov.bw/index.php?option=com_content&view=... (http://www.finance.gov.bw/index.php?option=com_content&view=article&id=99&catid=24&Itemid=110)

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

6: Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Multi-year expenditure estimates are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.

- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Multi-year estimates for programmes are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: N/A

Comments: Researcher: Multi-year estimates of revenue are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

12: Does the Executive’s Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Multi-year estimates are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

13: Does the Executive’s Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.

- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

17: Does the Executive’s Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: 2016 Budget Speech

Comments: Researcher: The Budget Speech does not indicate how new policy proposals affect expenditure.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

18: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: 2016 Budget Speech

Comments: Researcher: The Budget Speech does not show how new policy proposals affect revenues. While narrative discussions are provided (e.g. p.g. 9-11) these do not show how revenues will be affected.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

24: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: N/A

Comments: Researcher: The 2016/2017 Financial Statements, Tables and Estimates of the Consolidated and Development Funds is not available online and can therefore not be assessed to answer this question.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

30: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

32: In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Alternative displays of expenditures are not presented to illustrate the financial impact on different groups of citizens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

37: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: No information related to quasi-fiscal activities is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: No information related to financial assets is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: No information related to non-financial assets is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Information related to contingent liabilities is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to

judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, information beyond the core elements is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Long term plans are covered in the National Development Plans (NDP). The 10th NDP covered the period 2009-2016. However, budget documents do not present long term future liabilities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: The EBP or its supporting documents do not provide information on the link between the budget and the government's stated policy goals for a multi-year period. Reference would have to be made to the National Development Plan (11), which is still being developed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP was published too late to be considered publicly available. While the budget speech was published in advance of the budget being approved by the legislature, the supporting tables were published in April 2016, after the budget was approved.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget Schedule/Timetable: Preparation of the 2016/2017 Budget - <http://www.finance.gov.bw/images/DevelopmentandBudget/2016-1...>
(<http://www.finance.gov.bw/images/DevelopmentandBudget/2016-17/2016-17budgetschedule.pdf>)

Comments: Researcher: The 2017/2018 Budget Preparation Schedule has also been made available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: 2017/2018 Budget Strategy Paper, p.g. 3-8.

Comments: Researcher: Nominal GDP is not presented, but the inflation rate (pg 5), real GDP (pg 4), and interest rate (pg 5) are.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: .

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government’s expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government’s expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 2017/2018 Budget Strategy Paper, p.g. 12-13 & p.g. 17-20.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, information beyond the core elements is presented for the government’s revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government’s revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government’s revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: 2017/2018 Budget Strategy Paper, p.g. 12-13 & p.g. 18.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.

- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: 2017/2018 Budget Strategy Paper, p.g. 19

Comments: Researcher: Debt levels presented are for the 2015/16 financial year. Page 7 Budget Strategy Paper 2017/18

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: All three elements may calculated from Fig 3 and Table 4 in the budget Strategy paper.

Government Reviewer

Opinion: Not Qualified

IBP comment: Answer B confirmed. The total debt burden as of the end of 2017/18 is not listed in the PBS. While it is true that it can be calculated over several steps by using information that is presented, this is not sufficient to qualify for an A answer. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, multi-year expenditure estimates are presented.
b. (0) No, multi-year expenditure estimates are not presented.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: 2017/2018 Budget Strategy Paper, p.g. 19.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
e. Not applicable/other (please comment).

Answer: d.

Sources: The Enacted Budget is considered produced in hard copy only because the law (Act) was published in hard copy only. Detailed approved estimates were published online in November 2016, nearly 8 months after the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Enacted Budget is considered produced in hard copy only because the law (Act) was published in hard copy only. Detailed approved estimates were published online in November 2016, nearly 8 months after the budget was approved.

Comments: Researcher: N.A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Enacted Budget is considered produced in hard copy only because the law (Act) was published in hard copy only. Detailed approved estimates were published online in November 2016, nearly 8 months after the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Enacted Budget is considered produced in hard copy only because the law (Act) was published in hard copy only. Detailed approved estimates were published online in November 2016, nearly 8 months after the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Enacted Budget is considered produced in hard copy only because the law (Act) was published in hard copy only. Detailed approved estimates were published online in November 2016, nearly 8 months after the budget was approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: People's Guide to the 2016/2017 Budget, p.g. 1-5

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: People's Guide to the 2016/2017 Budget

Comments: Researcher: The Citizens Budget is posted on the Ministry of Finance website and printed copies made available to the public.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: in addition to the two dissemination methods mentioned, also newspaper reports and radio programmes around budget day drew their information from the peoples budget.

Government Reviewer

Opinion: Not Qualified

Researcher response: I agree with the additional means of dissemination provided. Answer changed to A.

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Consultations to inform budget priorities are done through Budget Pitsos. This mechanism is accessible to members of the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.

- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: People's Guide to the 2016/2017 Budget

Comments: Researcher: The Citizen's Budget is only published for the Executive's Budget Proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: In-Year Reports are produced for internal purposes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: In-Year Reports are produced for internal purposes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: N/A

Comments: Researcher: In-Year Reports are produced for internal purposes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: N/A

Comments: Researcher: In-Year Reports are produced for internal purposes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: In-Year Reports are produced for internal purposes.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: N/A

Comments: Researcher: In-Year Reports are produced for internal purposes.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: In-Year Reports are produced for internal purposes.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: In-Year Reports are produced for internal purposes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Mid-Year Review not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Mid-Year Review not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Mid-Year Review not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Mid-Year Review not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Mid-Year Review not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: N/A

Comments: Researcher: Mid-Year Review not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Mid-Year Review not published.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Mid-Year Review not published.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Annual Statement of Accounts for the Financial Year Ended 31st March 2015.

Comments: Researcher: The YER was published too late.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Annual Statement of Accounts for the Financial Year Ended 31st March 2015.

Comments: Researcher: The YER was published too late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Annual Statement of Accounts for the Financial Year Ended 31st March 2015.

Comments: Researcher: The YER was published too late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Annual Statement of Accounts for the Financial Year Ended 31st March 2015.

Comments: Researcher: The YER was published too late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Annual Statement of Accounts for the Year Ended 31st March 2015.

Comments: Researcher: The YER was published too late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Annual Statement of Accounts for the Financial Year Ended 31st March 2015.

Comments: Researcher: The YER was published too late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Annual Statement of Accounts for the Financial Year Ended 31st March 2015.

Comments: Researcher: The YER was published too late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Annual Statement of Accounts for the Financial Year Ended 31st March 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: Annual Statement of Accounts for the Financial Year Ended 31st March 2015

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Annual Statement of Accounts for the Financial Year Ended 31st March 2015

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Annual Statement of Accounts for the Financial Year Ended 31st March 2015.

Comments: Researcher: The YER was published too late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Annual Statement of Accounts for the Financial Year Ended 31st March 2015.

Comments: Researcher: The YER was published too late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Annual Statement of Accounts for the Financial Year Ended 31st March 2015.

Comments: Researcher: The YER was published too late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Report of the Auditor General on the Accounts of the Botswana Government for the Financial Year Ended 31 March 2015.

Comments: Researcher: The AR is made available only in hard copy.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Report of the Auditor General on the Accounts of the Botswana Government for the Financial Year Ended 31 March 2015.

Comments: Researcher: The AR is made available only in hard copy.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Report of the Auditor General on the Accounts of the Botswana Government for the Financial Year Ended 31 March 2015.

Comments: Researcher: The AR is available only in hard copy.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Report of the Auditor General on the Accounts of the Botswana Government for the Financial Year Ended 31 March 2015.

Comments: Researcher: The AR is made available only in hard copy.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: According to a senior officer at the OAG, work is underway to put a register in place to track the implementation of audit recommendations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no IFI in Botswana.

Comments: Researcher: While there are some institutions such as the Botswana Institute of Development Policy Analysis (BIDPA) that provide "non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", these don't classify as IFIs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no IFI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to

judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI, or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no IFI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no IFI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive’s Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive’s Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive’s Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.

Sources: Neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 2015/2016 Budget Schedule.

Comments: Researcher: While the Budget Speech is presented in February, the 2015/2016 Budget Schedule indicates that the Draft Estimates book was tabled in Parliament in December 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Interview response by Officer at Ministry of Finance.

Comments: Researcher: According to an officer at the Ministry of Finance, the legislature approved the budget in March, which is at least one month in advance of the start of the budget year in April.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Section 14 (1) of the Finance and Audit Act - Withdrawals from the Consolidated Fund Section 118 (Withdrawals from the Consolidated Fund or other public funds) of the Constitution of Botswana

Comments: Researcher: Constitution of the Republic of Botswana - http://www.chr.up.ac.za/undp/domestic/docs/c_Botswana.pdf Finance and Audit Act - <http://www.bankofbotswana.bw/assets/uploaded/Finance%20and%20...>
<http://www.bankofbotswana.bw/assets/uploaded/Finance%20and%20Audit%20Act.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: According to a senior official at the legislature, no amendments were offered during the most recent approval process.

Comments: Researcher: While the legislature has the authority in law to propose amendments to the EBP, it does not always happen in practice.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: No such committee examined the EBP according to an official at the legislature.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Estimates Committee examined EBP November 2016 and submitted report. Source 2017-18 Budget Schedule

Government Reviewer

Opinion: Not Qualified

Researcher response: The Committee of Supply sat to deliberate the EBP prior to its approval, but a report with findings and recommendations was not published.

IBP comment: Answer changed to C to reflect that the Committee of Supply examined the EBP, but did not publish a report on its findings. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
d. (0) No, sector committees did not examine the Executive's Budget Proposal.
e. Not applicable/other (please comment).

Answer: d.

Sources: Interview response from senior officer at the National legislature. 25 October 2016.

Comments: Researcher: No sector committee examined the EBP. However, the Committee of Supply, which denotes a committee of the whole house of parliament usually sits for several weeks to consider each ministry's request for funds and votes on it.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
d. (0) No, a committee did not examine in-year implementation.
e. Not applicable/other (please comment).

Answer: d.

Sources: Interview response with member of staff of the National legislature. 25 October 2016.

Comments: Researcher: The Public Accounts Committee sits at the end of the financial year to examine the accounts of government.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, the executive is required by law to obtain approval from the legislature. Section 119 (3) Constitution of Botswana - http://www.chr.up.ac.za/undp/domestic/docs/c_Botswana.pdf (http://www.chr.up.ac.za/undp/domestic/docs/c_Botswana.pdf)

Comments: Researcher: Supplementary Estimates of Expenditure from the Consolidated and Development Funds - <http://www.finance.gov.bw/images/DevelopmentandBudget/2016-1...> (<http://www.finance.gov.bw/images/DevelopmentandBudget/2016-17/FINANCIALPAPERNO2-2016-17.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Section 118 of the Constitution of Botswana Section 16 and 25 of the Finance and Audit Act

Comments: Researcher: Constitution of the Republic of Botswana - http://www.chr.up.ac.za/undp/domestic/docs/c_Botswana.pdf (http://www.chr.up.ac.za/undp/domestic/docs/c_Botswana.pdf) Finance and Audit Act - <http://www.bankofbotswana.bw/assets/uploaded/Finance%20and%20Audit%20Act.pdf> (<http://www.bankofbotswana.bw/assets/uploaded/Finance%20and%20Audit%20Act.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Sections 14, 16, 17 of the Finance and Audit Act Sections 118, 119, 120 of the Constitution of Botswana

Comments: Researcher: Constitution of the Republic of Botswana - http://www.chr.up.ac.za/undp/domestic/docs/c_Botswana.pdf (http://www.chr.up.ac.za/undp/domestic/docs/c_Botswana.pdf) Finance and Audit Act - <http://www.bankofbotswana.bw/assets/uploaded/Finance%20and%20Audit%20Act.pdf> (<http://www.bankofbotswana.bw/assets/uploaded/Finance%20and%20Audit%20Act.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Interview response from senior officer at the Office of the Auditor General. 03 November 2016.

Comments: Researcher: According to a senior officer at the OAG, the Audit Report is only submitted to parliament, but taken into consideration by Public Accounts Committee Parliamentary when examining the accounts of government. The PAC does not specifically examine the Audit Report, but takes the report into consideration during their assessments. The Auditor General sits in during the examination to provide advice to the PAC.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Section 112 (Powers of President in relation to certain public offices) of the Constitution of Botswana. The power to appoint and remove the head of the SAI lies with the President. Section 112 (1) states "The power to appoint a person to hold or act in offices to which this section applies and to remove from office and to exercise disciplinary control over persons holding or acting in such offices shall, subject to the provisions of sections 113 [Attorney General] and 114 [Auditor General] of this Constitution, vest in the President.

Comments: Researcher: There have been calls (<http://www.dailynews.gov.bw/news-details.php?nid=18157>) by the opposition for this provision to be amended.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

120: 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. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) 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).

Answer: a. (100)

Sources: Section 114 (Tenure of office of Auditor General) of the Constitution of Botswana.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Interview response from senior officer at Office of the Auditor General.

Comments: Researcher: According to a senior official at the Office of the Auditor General (OAG), the OAG determines its own budget but taking into account the budget ceilings set by the Ministry of Finance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Section 124 (Auditor General) of the Constitution of Botswana Section 29 (Duties of Auditor General) of the Finance and Audit Act

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Interview response from senior officer at the Office of the Auditor General.

Comments: Researcher: According to a senior officer at the OAG, the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) carries out peer reviews every two years. See: <https://afrosai-e.org.za/sites/afrosai-e.org.za/files/report...> (<https://afrosai-e.org.za/sites/afrosai-e.org.za/files/report-files/Transversal%20Activity%20Report%202015.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Interview response from senior officer at the Office of the Auditor General.

Comments: Researcher: The Auditor General (AG) is an advisor to the Public Accounts Committee and Committee on Statutory Bodies and State Enterprises, which sat in September 2015, May 2016 and September 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: 2017/2018 Budget Strategy Paper, p.g. 2: "...discussions of the national budget at various budget consultation forums, whose attendance includes the general public, academia, private sector, non-governmental organisations and representatives of the Local Authorities. The budget consultation forums provide an opportunity for these key stakeholders to review suggested national priorities, strategies, projects, and budget allocations for the year." BSP Accessible from <http://www.finance.gov.bw/images/Budget-Strategy-Papers/2017...> (<http://www.finance.gov.bw/images/Budget-Strategy-Papers/201718DRAFTBUDGETSTRATEGYPAPER.pdf>)

Comments: Researcher: The Budget Pitso serves as a stakeholder consultative forum for various government and non-government entities to provide input into the budget formulation process. The Budget Pitso for general stakeholders is a half-day engagement hosted by the Ministry of Finance and Economic Development (MFED). It brings together government officials across various ministries, officers of parastatals, general public, academia,

private sector, etc. The most recent Pitso was held in September 2016. It entailed a presentation of the 2017/2018 Budget Strategy Paper by the Deputy Secretary (Macroeconomic Policy) from the MFED. Key topics covered included: Macroeconomic Developments, Review of the 2015/2016 Budget Out-turn, Priority Areas and Strategies for the 2017/2018 FY, and Budget Proposals for 2017/2018. Thereafter, a panel of discussants (i.e. the UNDP, BIDPA and Econsult) reflected on the presentation, before general stakeholders in attendance were given an opportunity to provide comments and questions. This interaction occurs for about an hour and a half before official closure.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: IBP revised the response from "a" to "c". While Pitso meetings are open to all, a few experts are invited and dialogue is between the panelists and government officials. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Interview response from staff member of the Ministry of Finance Interview response from staff member of the NGO Council

Comments: Researcher: The executive takes steps to include a wide range of stakeholders during the formulation process. The Ministry of Finance hosts two types of Budget Pitsos (consultative forums) - a general stakeholders and local authorities' usually within the same week. A range of stakeholders (including academics, NGOs, private sector, development partners, media, etc.) are invited to the general stakeholder workshop, while the local authorities' workshop seeks to receive inputs from stakeholders at a local authority level, such as councillors, mayors, chairpersons, etc. Radio, website bulletin, saving grams, Ministry of Finance Facebook page are examples of some of the channels used to notify stakeholders.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: IBP revised the response to "b" based on researcher's comments. There is no evidence to suggest that the executive took concrete steps to include the vulnerable and under-represented populations in the budget process. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met

e. Not applicable (please comment)

Answer: b. (67)

Sources: 2017/18 Budget Strategy Presentation 2017/2018 Budget Strategy Paper, pp. 3-19 Mmegi Newspaper: <http://www.mmegi.bw/index.php?aid=63175&dir=2016/september/1...> (<http://www.mmegi.bw/index.php?aid=63175&dir=2016/september/16>)

Comments: Researcher: The 2017/2018 Budget Strategy Paper is presented to stakeholders at the Budget Pitso and topics covered during this engagement include; macroeconomic issues, projected revenue, expenditure and lending, social development policies, and some priority areas including public investment projects.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Interview response from staff member of the Ministry of Finance. 28 October 2016. According to the staff member, the Ministry of Finance only involves stakeholders during the preparation of the National Development Plans (NDPs) and before the preparation of the Budget Speech. Thereafter, other central government Ministries are expected to implement what was agreed during the consultative stage. These ministries use mechanisms such as the kgotla to engage with members of the public.

Comments: Researcher: However, opportunities to monitor the implementation of the budget at a local level exist through the various structures that exist such as Village Development Committees, which is charged with development matters in the community. The Kgotla allows members of the VDC, village chief, government officials and members of the public to engage on issues pertaining to project implementation and service delivery. According to the Ministry of Finance official, there is an online platform (budgettalk) that allows members of the public to share their views on the budget, but this platform is currently down/not working.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Interview response from staff member of the Ministry of Finance. 28 October 2016. According to the staff member, the Ministry of Finance only involves stakeholders during the preparation of the National Development Plans (NDPs) and before the preparation of the Budget Speech. Thereafter, other central government Ministries are expected to implement what was agreed during the consultative stage. These ministries use mechanisms such as the kgotla to engage with members of the public.

Comments: Researcher: However, opportunities for vulnerable and under-represented members of the public to monitor the implementation of the budget at a local level exist through the various structures that exist such as Village Development Committees, which is charged with development matters in the community. The Kgotla allows members of the VDC, village chief, government officials and members of the public to engage on issues pertaining to project implementation and service delivery. According to the Ministry of Finance official, there is an online platform (budgettalk) that allows members of the public to share their views on the budget, but this platform is currently down/not working.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Interview response from staff member of the Ministry of Finance. 28 October 2016. According to the staff member, the Ministry of Finance only involves stakeholders during the preparation of the National Development Plans (NDPs) and before the preparation of the Budget Speech. Thereafter, other central government Ministries are expected to implement what was agreed during the consultative stage. These ministries use mechanisms such as the kgotla to engage with members of the public.

Comments: Researcher: The process of engaging the public in monitoring the implementation of the budget is primarily carried out by line ministries at the local level. Consultative forums, such as the kgotla allows members of the public to engage with local authorities (i.e. village chief, councilors, District Commissioner and MP) to discuss service delivery issues and project implementation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: c. (33)

Sources: Interview response from staff member of the Ministry of Finance. 26 October 2016.

Comments: Researcher: According to the officer at the Ministry of Finance, stakeholders are invited to the Budget Pitso approximately 3 to 4 weeks prior to the event occurring. Although timely, the information provided prior to the engagement is not comprehensive. Stakeholders are sent a programme that briefly outlines the engagement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No such written report or feedback mechanism exists.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No such written record exists.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

134: Are participation mechanisms incorporated into the timetable for formulating the Executive’s Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive’s Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: 2017/2018 Budget Schedule. Available: <http://www.finance.gov.bw/images/DevelopmentandBudget/2017-1...>
(<http://www.finance.gov.bw/images/DevelopmentandBudget/2017-18/201718BUDGETSCHEDULE.pdf>)

Comments: Researcher: The budget schedule outlines key events (including budget pitso date), responsibilities and deadlines, and is made available to the public on the Ministry of Finance’s website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: There is a formal procedural obligation to engage the public during the budget formulation and execution stages. Communities are involved through the planning process that requires District Development Committees (DDCs) or Urban Development Committees (in towns and cities) to be involved in the budget formulation process. The Village Development Committees may even be involved in the execution of the budget as in the case

of the construction of basic infrastructure, administration of some welfare programmes and so forth. Consultations with communities continue throughout the budget execution process, especially through Kgotla meetings where every adult member of the community/village is allowed to come and discuss with Government officials on any matter of concern or as the agenda may determine. Such committees provide opportunities for members of the public to engage with senior officials such as the District Commissioner and Councilors.

Comments: Researcher: For instance, through the Ministry of Local Government and Rural Development, local authorities facilitate the process of engaging the public and soliciting their views on issues expected to inform the budget in accordance with the ceilings set by the Ministry of Finance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: IBP revised the response from “a” to “c”. While the Kgotla Consultations are open to the general public, it is not clear if the consultations are an open dialogue between all citizens and government. Moreover, the consultations are not structured around formulation or implementations phases of the budget process. For more, see(1) <http://www.gov.bw/en/Ministries--Authorities/Ministries/Mini...> ([http://www.gov.bw/en/Ministries--Authorities/Ministries/Ministry-of-Local-Government-MLG1/News/Kgotla-system-key-to-governance/\(2\)](http://www.gov.bw/en/Ministries--Authorities/Ministries/Ministry-of-Local-Government-MLG1/News/Kgotla-system-key-to-governance/(2))) <http://www.gov.bw/en/Ministries--Authorities/Ministries/Mini...> (<http://www.gov.bw/en/Ministries--Authorities/Ministries/Ministry-Of-Defence-Justice-and-Security1/Public-Notices--Press-Releases/Spot-Announcement31/>) Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Interview response from senior officer at the National legislature. 25 October 2016.

Comments: Researcher: According to a Senior Officer at the National Assembly, members of the public are allowed to attend the Committee of Supply deliberations on the national budget, but with no permission to provide an input during the course of the deliberations. The Committee on Supply does not hear testimonies from the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature’s (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects

6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Interview response from senior officer at the National legislature. 25 October 2016

Comments: Researcher: The legislature does not use public participation mechanisms during its deliberations on the annual budget. While deliberations may be open to members of the public; they are not allowed to provide an input.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Interview response from senior officer at the National legislature. 25 October 2016.

Comments: Researcher: The legislature does not provide a written record to the public on how citizens' inputs have been used during deliberations. Citizens are not allowed to provide an input during deliberations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: No such public hearings are held.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Interview response from senior officer at the Office of the Auditor General. 21 October 2016.

Comments: Researcher: The SAI does not maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program. However, "there is a suggestion box at the OAG which is for staff and members of the public to contribute ideas" (Senior Officer at the OAG).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Interview response from senior officer at the Office of the Auditor General. 21 October 2016.

Comments: Researcher: The OAG does not have any mechanisms in place through which members of the public can suggest issues/topics to include in its audit programme. Therefore, no feedback can be given to the public. According to a senior officer at the OAG, this may compromise the independence of the AG as Section 124 (5) of the Constitution states that the AG "shall not be subject to the direction or control of any other person or authority.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Interview response from senior officer at the Office of the Auditor General. 21 October 2016.

Comments: Researcher: According to the interview respondent "the Auditor General may receive information from the public but such information will be used as part of the input when determining the audit strategy and programme. The Auditor General cannot mention that input was received from third parties as it would be construed as a disclaimer."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

JOIN OUR INTERNATIONAL NETWORK



Connect with organizations working to improve government budget systems, policies and outcomes!

JOIN

([HTTP://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/JOIN-OUR-NETWORK/](http://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/JOIN-OUR-NETWORK/)) FIND GROUPS

([HTTP://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/FINDGROUP/](http://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/FINDGROUP/))