

# Open Budget Survey 2017

## Questionnaire

### Namibia

January 2018

## COUNTRY QUESTIONNAIRE: NAMIBIA

**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 2016-17

**Sources:** Namibia has not previously issued a PBS. A commitment was made in the 2015-16 budget speech by the Minister of Finance to introduce a mid-year review and a PBS before the 2016-17 year. However, only the MYR was tabled in parliament in November 2015. The Fiscal year goes from April to March.

**Comments:** Researcher: The MYR does include some forward-looking elements. It aimed - "To give an explanation of the macroeconomic and fiscal projections under which the next budget and MTEF will be prepared and; most importantly, to make advance announcement of the proposed fiscal framework and the government spending priorities for the next MTEF". However since it is not a stand alone document introduced as a PBS I believe the statement cannot qualify as both as MYR and a PBS. The MYR document is uploaded in the MYR section of the survey.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Namibia's PBS is comprised of Pre-Budget Policy Statement and In-Year Budget Review. These are tabled in Parliament at least a month after the reporting period (Sept). The documents become available to the public immediately following the tabling in Parliament.

**Comments:** Namibia's PBS is comprised of Pre-Budget Policy Statement and In-Year Budget Review. These are tabled in Parliament at least a month after the reporting period (Sept). The documents become available to the public immediately following the tabling in Parliament. The maiden publication was in November 2015

**Researcher response:** I think the government reviewer is referring to the MYR. My understanding is that the PBS is a separate document published after a MYR and before the next EBP. The MYR is not presented as a PBS but does contain some elements of a PBS.

**IBP comment:** The "2016/17 Mid-Year Budget Review and Medium-Term Budget Policy Statement" is considered in the OBS as a Mid-Year Review, and thus cannot be used as a Pre-Budget Statement.

**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:** d.

**Sources:** The government does not produce a pre-budget statement.

**Comments:** Researcher: The government does not produce a pre-budget statement.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The PBS is published concurrently with the tabling, which is at least two months after end of the reporting period (Sept)

**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:** N/A

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** 10 November or earlier

**Comments:** The PBS is tabled and published in October or early November of any year since 2015

**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:** N/A

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** The date is determined by the Executive, a month prior the tabling and publication date. Same is announced to the legislature at least a week before the tabling

**Comments:** The date is determined by the Executive, a month prior the tabling and publication date. Same is announced to the legislature at least a week before the tabling

**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:** N/A

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** As the PBS is posted on the Ministry of Finance Website immediately following the tabling in Parliament (<https://www.mof.gov.na/state> (<http://www.mof.gov.na/state>) accounts/budget management)

**Comments:** As the PBS is part of the Budget Documentation this is posted on the Ministry of Finance Website immediately following the tabling of the budget in Parliament (<https://www.mof.gov.na> (<http://www.mof.gov.na>))

**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:** d.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** As our Budget documents as shown on Website are in PDF format they are not machine readable. However, annual and high frequency data are available on the Country OpenDataPlatform in machine readable format

**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:** d.

**Sources:** No PBS is produced

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The PBS is produced and made publicly available concurrent with the tabling

**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:** I have not received any confirmation that a PBS is produced internally.

**Sources:** I have not received any confirmation that a PBS is produced internally.

**Comments:** Researcher: I have not received any confirmation that a PBS is produced internally.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Not Applicable. PBS produced and available on time

**Comments:** The PBS is produced and available on Ministry of Finance Website as part of the tabled budget documents.

**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:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Mid-Year Budget Review and Policy Statement  
**Comments:** Mid-Year Budget Review and Policy Statement

**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:** Agree with Comments

**Comments:** We do not have a specific Citizens version for PBS. However, we do produce a comprehensive citizens version of all aspects of the budgets and fiscal policy.

**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:** FY 2016-17

**Sources:** N/A

**Comments:** Researcher: Namibia's budget year runs from April 1 to March 31. The 2016-17 budget was tabled in the National Assembly on February 25 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** 25 February 2016

**Sources:** The EBP was tabled in parliament on February 25 2016 and published on the Ministry of Finance website shortly afterwards (within a week) while the budget year starts on April 1 2016. Hence there was just over a month before the budget year started.

**Comments:** Researcher: The EBP was tabled in parliament on February 25 2016 and published on the Ministry of Finance website shortly afterwards (within a week) while the budget year starts on April 1 2016. Hence there was just over a month before the budget year started.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** The EBP was tabled in parliament on February 25 2016 and published on the Ministry of Finance website shortly afterwards (within a week) while the budget year starts on April 1 2016. Hence there was just over a month before the budget year started.

**Comments:** Researcher: The EBP was tabled in parliament on February 25 2016 and published on the Ministry of Finance website shortly afterwards (within a week) while the budget year starts on April 1 2016. Hence there was just over a month before the budget year started.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** 25 February 2016

**Sources:** This is the date the budget speech was delivered in parliament. Hard copies of the various budget documents became available over the next few days while PDFs of the documents also appeared on the Ministry of Finance website over the next few days. See media release: <http://www.namibian.com.na/147966/archive-read/Key-budget-do...> (<http://www.namibian.com.na/147966/archive-read/Key-budget-documents-now-available-FINANCE>)

**Comments:** Researcher: This is the date the budget speech was delivered in parliament. Hard copies of the various budget documents became available over the next few days while PDFs of the documents also appeared on the Ministry of Finance website over the next few days. The newspaper article is from Tuesday March 1 while the budget speech was delivered in parliament on Thursday February 25 - indicating that the budget documents were available on the Ministry of Finance website by Monday February 29.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Date on the budget speech delivered by the Minister of Finance corroborated by newspaper reports. The document - Estimates of Revenue, Income and Expenditure April 1 2016 to March 31 2019 - was published on the Ministry of Finance website a few days later (see url in EPB 4). I was checking for the availability of the documents on the MoF website at the time and can confirm the key budget documents referred to in this section were posted within a week of the budget's tabling in parliament.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** The EBP was published concurrent with the tabling.

**Comments:** No, i do not agree with the scoring

**Researcher response:** I affirm the original response

**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.mof.gov.na/older-budget-documents/-/document\\_library\\_display/AUJmJqOUYPx/view/235390?\\_110\\_INSTANCE\\_AUJmJqOUYPx\\_redirect=http%3A%2F%2Fwww.mof.gov.na%2Ffolder-budget-documents%3Fp\\_p\\_id%3D110\\_INSTANCE\\_AUJmJqOUYPx%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1](http://www.mof.gov.na/older-budget-documents/-/document_library_display/AUJmJqOUYPx/view/235390?_110_INSTANCE_AUJmJqOUYPx_redirect=http%3A%2F%2Fwww.mof.gov.na%2Ffolder-budget-documents%3Fp_p_id%3D110_INSTANCE_AUJmJqOUYPx%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1)

**Sources:** The Medium-Term Expenditure Framework 2016/17-2018-19 document. The same url applies for the other supporting documents: -Fiscal Policy Strategy for the 2016/17 to 2018/19 Medium-Term Expenditure Framework -Government's Accountability Report for the Financial Year 2014/15 -Budget Statement presented by Calle Schlettwein, Minister of Finance The only budget document not available at this url is: Development Programmes - Estimates of Expenditure - Medium-Term Expenditure Framework 2016/17-2018-19 This document can be found at the National Planning Commission website - [http://www.npc.gov.na/?wpfb\\_dl=233](http://www.npc.gov.na/?wpfb_dl=233) ([http://www.npc.gov.na/?wpfb\\_dl=233](http://www.npc.gov.na/?wpfb_dl=233))

**Comments:** Researcher: The document is titled: Estimates of Revenue, Income and Expenditure April 1 2016 to March 31 2019: Towards a pro-growth fiscal consolidation. In the website click on "BRM Estimates 2015-2016".

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Besides the main budget document cited above (Estimates of Revenue, Income and Expenditure April 1 2016 to March 31 2019: Towards a pro-growth fiscal consolidation), one should draw attention to the main supporting document "Medium-term Expenditure Framework 2016/17 - 2018/19", found under the same URL mentioned above. In effect, the two documents together constitute the executive's budget proposal.

**Government Reviewer**

**Opinion:** Agree

**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:** The document is a PDF

**Comments:** Researcher: The document is a PDF

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Annual data and high frequency data are available on the ODP and NSDP for Namibia

**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:** e.

**Sources:** n/a

**Comments:** Researcher: n.a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Agree

**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:** Estimates of Revenue, Income and Expenditure - April 1 2016 - March 31 2019: Towards Pro-growth Fiscal Consolidation

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** a.

**Sources:** The 2016/17 Citizens Guide to the National Budget was published on the Ministry of Finance website and issued as a printed insert in several newspapers on 24 June 2016.

**Comments:** Researcher: n.a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** In my view, the "2016/17 Citizens' Guide to the Budget", which was uploaded to the MoF Website on 23 June 2016

(<http://www.mof.gov.na/documents/27827/235390/Citizens+guide+...>

([http://www.mof.gov.na/documents/27827/235390/Citizens+guide+to+the+Budget\\_2016.pdf/02313e34-4250-45e7-aac0-948f3623df80?version=1.0](http://www.mof.gov.na/documents/27827/235390/Citizens+guide+to+the+Budget_2016.pdf/02313e34-4250-45e7-aac0-948f3623df80?version=1.0))), also qualifies as a citizens' version of the EPB. The same document has been referenced under question EB-8 and under the CB-section.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** No specific Citizen version for EBP but a Comprehensive Citizen version of the Budget and Fiscal Policy is published

**Researcher response:** .

**IBP comment:** The response has been changed from B to A. The version referred in the Sources box is a version of the EBP, although published late.

**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

**Comments:** Researcher: N.A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** 27 April 2016

**Sources:** [http://parliament.na/index.php?option=com\\_phocadownload&view=category&id=158:minutes-2016&Itemid=1269](http://parliament.na/index.php?option=com_phocadownload&view=category&id=158:minutes-2016&Itemid=1269) See Minute No. 8 of 2016 Media report - <http://www.radiowave.com.na/news/dailynews/18846-appropriation-bill-passed-without-amendments> (<http://www.radiowave.com.na/news/dailynews/18846-appropriation-bill-passed-without-amendments>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** <http://www.lac.org.na/laws/2016/6050.pdf> (<http://www.lac.org.na/laws/2016/6050.pdf>)

**Comments:** Researcher: The Appropriation Act was initially published in the Government Gazette on 13 May 2016 but later withdrawn and re-published in the Government Gazette on 24 June 2016. This was ostensibly because there were mistakes in the figures published on 13 May 2016. I am therefore using the 24 June date as this is the correct version of the Act.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** EB is gazetted, Government gazettes are accessible on Ministry of Justice Website

**Researcher response:** I maintain that I couldn't find the gazette on any official website and would want to keep to the original response. The gazette containing the EB does appear on a Law Reform and Development Commission website but this was only launched in October 2016, which is after the deadline to publish the 2016/17 EB on a government website. Answer D is correct.

**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:** The Government Gazette containing the Appropriation Act is dated 24 June 2016. However, I cannot find evidence that it was published on a government website

**Sources:** The source here is an NGO website rather than a government one - <http://www.lac.org.na/laws/2016/6050.pdf> (<http://www.lac.org.na/laws/2016/6050.pdf>). I am yet to find evidence that the Appropriation Act was published on a government or parliament website.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** On the Namibian Parliament's website, the Appropriation Bill 2016 can be downloaded ([http://www.parliament.na/index.php?option=com\\_phocadownload&view=category&id=152:bills-](http://www.parliament.na/index.php?option=com_phocadownload&view=category&id=152:bills-)

2016&Itemid=1269)), but I could not find any Appropriation Act later than 2013 in the Parliament's public legal database.

**Government Reviewer**

**Opinion:** Agree

**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:** N/A

**Sources:** <http://www.lac.org.na/laws/2016/6050.pdf> (<http://www.lac.org.na/laws/2016/6050.pdf>) The document appears on an NGO website - <http://www.lac.org.na/laws/2016/6050.pdf> (<http://www.lac.org.na/laws/2016/6050.pdf>) The date of publication is not clear

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** N/A

**Sources:** <http://www.lac.org.na/laws/2016/6050.pdf> (<http://www.lac.org.na/laws/2016/6050.pdf>) <http://www.lac.org.na/laws/2016/6050.pdf> (<http://www.lac.org.na/laws/2016/6050.pdf>) NB - an NGO website

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** The document is not published on an official website. The document found in an NGO website is a PDF.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** I have answered b as it is not available on a government website, but available on an NGO website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Promulgation of Appropriation Act, 2016 (Act No. 7 of 2016), of the Parliament

**Sources:** This is the document downloaded from <http://www.lac.org.na/laws/2016/6050.pdf> (<http://www.lac.org.na/laws/2016/6050.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** The 2016/17 Citizens Guide to the National Budget was published on the Ministry of Finance website and issued as a printed insert in several newspapers on 24 June 2016.

**Comments:** Researcher: Downloaded from <http://www.mof.gov.na/documents/27827/235390/Citizens+guide+...> ([http://www.mof.gov.na/documents/27827/235390/Citizens+guide+to+the+Budget\\_2016.pdf/02313e34-4250-45e7-aac0-948f3623df80?version=1.0](http://www.mof.gov.na/documents/27827/235390/Citizens+guide+to+the+Budget_2016.pdf/02313e34-4250-45e7-aac0-948f3623df80?version=1.0))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** This citizens' document refers also, and principally, to the Executive's Budget Proposal.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The response has been changed from A to B to ensure country comparison and consistency. The document the sources refer to is a version of the EBP, not the EB.

**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:** FY 2016-17

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a.

**Sources:** <http://www.mof.gov.na/documents/27827/235390/Citizens+guide+...>  
([http://www.mof.gov.na/documents/27827/235390/Citizens+guide+to+the+Budget\\_2016.pdf/02313e34-4250-45e7-aac0-948f3623df80?version=1.0](http://www.mof.gov.na/documents/27827/235390/Citizens+guide+to+the+Budget_2016.pdf/02313e34-4250-45e7-aac0-948f3623df80?version=1.0)) The 2016/17 Citizens Guide to the National Budget was published on the Ministry of Finance website and issued as a printed insert in several newspapers on 24 June 2016, which is more than 3 months after the deadline according to the OBS methodology.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** 24 June 2016

**Sources:** <http://www.mof.gov.na/documents/27827/235390/Citizens+guide+...>  
([http://www.mof.gov.na/documents/27827/235390/Citizens+guide+to+the+Budget\\_2016.pdf/02313e34-4250-45e7-aac0-948f3623df80?version=1.0](http://www.mof.gov.na/documents/27827/235390/Citizens+guide+to+the+Budget_2016.pdf/02313e34-4250-45e7-aac0-948f3623df80?version=1.0))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** I personally checked that the document was on the Ministry of Finance website on 24 June 2016 - the same day that a printed version of the Guide appeared in newspapers. The document was not available online a few days before so June 24 is the most accurate date I can establish for publication of the CB

**Sources:** <http://www.mof.gov.na/documents/27827/235390/Citizens+guide+...>  
([http://www.mof.gov.na/documents/27827/235390/Citizens+guide+to+the+Budget\\_2016.pdf/02313e34-4250-45e7-aac0-948f3623df80?version=1.0](http://www.mof.gov.na/documents/27827/235390/Citizens+guide+to+the+Budget_2016.pdf/02313e34-4250-45e7-aac0-948f3623df80?version=1.0))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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.mof.gov.na/documents/27827/235390/Citizens+guide+...>  
([http://www.mof.gov.na/documents/27827/235390/Citizens+guide+to+the+Budget\\_2016.pdf/02313e34-4250-45e7-aac0-948f3623df80?version=1.0](http://www.mof.gov.na/documents/27827/235390/Citizens+guide+to+the+Budget_2016.pdf/02313e34-4250-45e7-aac0-948f3623df80?version=1.0))

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** 2016/17 Citizens' Guide to the National Budget

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Executive Budget Proposal

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** Executive Budget Proposal

**Comments:** While the Enacted Budget (Appropriation Act) contains only the approved headline expenditure amounts by Vote, the Citizens' Budget contains additional information which is contained (only) in the Executive Budget Proposal. It is therefore, in my view, more appropriate to refer to the latter.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Based on the reviewer comment and to ensure cross country consistency, as well as consistency with the OBS 2015, the CB version is considered to be a version of the EBP, and not of the EB.

**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 and FY 2016-17

**Sources:** The Ministry of Finance does not produce public IYRs. In previous OBSs the Bank of Namibia's quarterly reports have been accepted as IYRs. As regards budget-related information the Bank's reports focus on domestic and external debt. They do not include actual expenditure by administrative unit (ministries, departments, or agencies) as mentioned in the OBS guidelines.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Based on current IBP Guidelines regarding the content of IYRs, in my assessment the Bank of Namibia's Quarterly Reports do not qualify as they do not contain any information on budget implementation.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** In addition, the Ministry of Finance has started to produce Quarterly and high frequency GFS data on the ODP and NSDP platforms

**Comments:** From Treasury In-Year-Reports are available in real time via the IFMS use of the Administrative Units

**Researcher response:** I maintain the original response. The IFMS is the Integrated Financial Management System. It's an internal government monitoring system that has existed since 2006. It's accessible only to designated civil servants. It may contain info that would be relevant to an IYR but it is certainly internal and has not in the past been regarded as acceptable as an IYR. The ODP is probably the Bank of Namibia's Open Data Platform and the NSDP is the National Summary Data Page which brings together official statistics. However, both present data sets rather than reports.

**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:** c. (33)

**Sources:** The quarterly reports are generally published within two months of the end of the quarter although the exact dates they are published on the Bank of Namibia website are difficult to establish.

**Comments:** Researcher: The last four Bank of Namibia quarterly reports were published on: 30 December 2016 for the July-September quarter 30 September 2016 for April-June 2016 quarter 30 June 2016 for Jan-March 2016 quarter 30 March 2016 for Oct-Dec 2015 quarter

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Based on the assessment that the reports by Bank of Namibia do not qualify (see previous question), I would not consider IYRs to be published.

**Government Reviewer**

**Opinion:** Agree

**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:** The last four Bank of Namibia quarterly reports were published on: 30 December 2016 for the July-September quarter 30 September 2016 for April-June 2016 quarter 30 June 2016 for Jan-March 2016 quarter 30 March 2016 for Oct-Dec 2015 quarter

**Sources:** The quarterly reports are available here: <https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx> (<https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx>)

**Comments:** Researcher: The December 2016 Bank of Namibian Quarterly Bulletin, covering the July-September period, was published before December 31 on the Bank of Namibia website. The link is here: <https://www.bon.com.na/CMSTemplates/Bon/Files/bon.com.na/f3/...> (<https://www.bon.com.na/CMSTemplates/Bon/Files/bon.com.na/f3/f3d9ff37-c046-41e1-8c61-7b77ebd138ef.pdf>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** Not published.

**Comments:** My suggested answer is that the IYR are not published (see comments to previous questions).

**Government Reviewer**

**Opinion:** Agree

**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 April-June quarterly report was published on 30 September 2016 as per a press release issued by the Bank of Namibia on 30 September 2016 The Jan-March quarterly report was published on 30 June 2016 as per a press release issued by the Bank of Namibia on 30 June 2016 The Oct-Dec period was covered in the Bank's annual report published on 30 March 2016 as per a press release issued by the Bank of Namibia on 30 March 2016

**Sources:** 30 September 2016 press release on April-June report: <https://www.bon.com.na/CMSTemplates/Bon/Files/bon.com.na/09/...> (<https://www.bon.com.na/CMSTemplates/Bon/Files/bon.com.na/09/09824fdd-e24c-402e-b2c9-0e37e1055f76.pdf>) 30 June 2016 press release on Jan-Mar report: <https://www.bon.com.na/CMSTemplates/Bon/Files/bon.com.na/77/...> (<https://www.bon.com.na/CMSTemplates/Bon/Files/bon.com.na/77/77ef4c3c-326b-49b1-b1de-54b6cb0f6af7.pdf>) 31 March 2016 press release on annual report covering Oct-Dec period: <https://www.bon.com.na/CMSTemplates/Bon/Files/bon.com.na/4d/...> (<https://www.bon.com.na/CMSTemplates/Bon/Files/bon.com.na/4d/4d581119-9cc0-462c-943b-caff619872e7.pdf>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** Not published.

**Comments:** My suggested answer is that the IYR are not published (see comments to previous questions).

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** In addition, Quarterly and high frequency data are published on NSDP and ODP for Namibia

**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:** <https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx> (<https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx>)

**Sources:** <https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx> (<https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx>) This is the website where all the reports can be found.

**Comments:** Researcher: <https://www.bon.com.na/CMSTemplates/Bon/Files/bon.com.na/5f/...> (<https://www.bon.com.na/CMSTemplates/Bon/Files/bon.com.na/5f/5f31a9c8-5057-4140-aaab-4af9ab03ea3d.pdf>) <https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx> (<https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx>) and <https://www.bon.com.na/Economic-information/Annual-Reports.a...> (<https://www.bon.com.na/Economic-information/Annual-Reports.aspx>)

**Peer Reviewer****Opinion:** Disagree**Suggested answer:** Not published.**Comments:** My suggested answer is that the IYR are not published (see comments to previous questions).**Government Reviewer****Opinion:** Agree**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:** c.**Sources:** all reports are PDFs**Comments:** Researcher: n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** Corresponding IYR data on NSDP and ODP are in machine readable form**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:** e.**Sources:** n/a**Comments:** Researcher: na**Peer Reviewer****Opinion:** Disagree**Suggested answer:** c.**Comments:** In-year monitoring of budget implementation is done internally at the Ministry of Finance. This answer is based on the assessment that Bank of Namibia's reports do not qualify as IYRs.**Government Reviewer****Opinion:** Agree**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:** n/a**Sources:** n/a**Comments:** Researcher: n/a**Peer Reviewer****Opinion:** Disagree**Suggested answer:** In-year budget monitoring is one of the core functions of its State Accounts department. Public evidence of such monitoring is found in the mid-year budget review policy statement given by the Minister of Finance ( [http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-...](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-...) ([http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131)))

**Comments:** Assuming that BoN reports do not qualify as IYRs, I have stated that in-year monitoring is done internally at the Ministry of Finance. This is one of the core functions of its State Accounts department. Public evidence of such monitoring is found in the mid-year budget review policy statement given by the Minister of Finance ( [http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-...](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-...) ([http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131)))

**Government Reviewer**

**Opinion:** Agree

**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:** Bank of Namibia Quarterly Bulletin September 2016

**Sources:** n/a

**Comments:** Researcher: Bank of Namibia Quarterly Bulletin June 2016 Bank of Namibia Annual Report 2015

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** n/a

**Comments:** In my view, IYRs are not produced.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** NSDP Namibia, Namibia Statistics Agency

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

a. Yes

b. No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Financial year is April 1 to March 31 - so mid point is September 30. The MYR was made available to the public on October 27, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** 27 October 2016

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** I personally checked that the document was available on the Ministry of Finance website shortly after it was read in parliament on 27 October

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** [http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-...](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-...)  
([http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131))

**Sources:** [http://www.mof.gov.na/older-budget-documents/-/document\\_library\\_display/AUJmJqOUYPx/view/235390?\\_110\\_INSTANCE\\_AUJmJqOUYPx\\_redirect=http%3A%2F%2Fwww.mof.gov.na%2Ffolder-budget-documents%3Fp\\_p\\_id%3D110\\_INSTANCE\\_AUJmJqOUYPx%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1](http://www.mof.gov.na/older-budget-documents/-/document_library_display/AUJmJqOUYPx/view/235390?_110_INSTANCE_AUJmJqOUYPx_redirect=http%3A%2F%2Fwww.mof.gov.na%2Ffolder-budget-documents%3Fp_p_id%3D110_INSTANCE_AUJmJqOUYPx%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1)

**Comments:** Researcher: The MYR should be read alongside the "FY2016/17 Mid-Year Budget Review Policy Statement":  
<http://www.mof.gov.na/documents/27827/212715/Speech+presente...>  
([http://www.mof.gov.na/documents/27827/212715/Speech+presented+by+Minister+Mid-Year\\_Commented+-+final+-+27+October+2016.pdf/9f722ef9-6d35-4950-9d81-30b6f178c9af](http://www.mof.gov.na/documents/27827/212715/Speech+presented+by+Minister+Mid-Year_Commented+-+final+-+27+October+2016.pdf/9f722ef9-6d35-4950-9d81-30b6f178c9af))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c.

**Sources:** Document is a PDF

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Quarterly and high frequency data available on NSDP, Namibia Statistics Agency

**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:** e.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** 2016/17 MID-YEAR BUDGET REVIEW AND MEDIUM-TERM BUDGET POLICY STATEMENT

**Sources:** [http://www.mof.gov.na/older-budget-documents/-/document\\_libr...](http://www.mof.gov.na/older-budget-documents/-/document_libr...) ([http://www.mof.gov.na/older-budget-documents/-/document\\_library\\_display/AUJmJqOUYPx/view/235390?](http://www.mof.gov.na/older-budget-documents/-/document_library_display/AUJmJqOUYPx/view/235390?))

\_110\_INSTANCE\_AUJmJqOUYPx\_redirect=http%3A%2F%2Fwww.mof.gov.na%2Ffolder-budget-documents%3Fp\_p\_id%3D110\_INSTANCE\_AUJmJqOUYPx%26p\_p\_lifecycle%3D0%26p\_p\_state%3Dnormal%26p\_p\_mode%3Dview%26p\_p\_col\_id%3Dcolumn-2%26p\_p\_col\_count%3D1)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Notice that the document contains both MYR of the Budget and The Medium-term macro-fiscal policy statement for the next EB

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

a. Yes

b. No

**Answer:** b.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** FY 2014-15

**Sources:** This YER, called the Accountability Report, was published with other budget documents for the 2016-17 budget at the end of February 2016.

**Comments:** Researcher: This YER, called the Accountability Report, was published with other budget documents for the 2016-17 budget at the end of February 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** This YER was published with other budget documents for the 2016-17 budget at the end of February 2016. The budget year it assesses ended on March 31 2015. Hence it was published 11 months after the end of the budget year.

**Comments:** Researcher: This YER was published with other budget documents for the 2016-17 budget at the end of February 2016. The budget year it assesses ended on March 31 2015. Hence it was published 11 months after the end of the budget year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** 25 February 2016

**Sources:** This is the date the budget speech was delivered in parliament. Budget documents including the YER became available as PDFs on the Ministry of Finance website over the next few days.

**Comments:** Researcher: This is the date the budget speech was delivered in parliament. Budget documents including the YER became available as PDFs on the Ministry of Finance website over the next few days.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The document was uploaded to the MoF Website on 29 February 2016.

**Government Reviewer**

**Opinion:** Agree

**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:** Personally checking the Ministry of Finance website for the availability of documents in the week after the budget was presented in parliament.

**Sources:** Personally checking the Ministry of Finance website for the availability of documents in the week after the budget was presented in parliament.

**Comments:** Researcher: Personally checking the Ministry of Finance website for the availability of documents in the week after the budget was presented in parliament.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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.mof.gov.na/older-budget-documents/-/document\\_library\\_display/AUJmJqOUYPx/view/235390?\\_110\\_INSTANCE\\_AUJmJqOUYPx\\_redirect=http%3A%2F%2Fwww.mof.gov.na%2Ffolder-budget-documents%3Fp\\_p\\_id%3D110\\_INSTANCE\\_AUJmJqOUYPx%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1](http://www.mof.gov.na/older-budget-documents/-/document_library_display/AUJmJqOUYPx/view/235390?_110_INSTANCE_AUJmJqOUYPx_redirect=http%3A%2F%2Fwww.mof.gov.na%2Ffolder-budget-documents%3Fp_p_id%3D110_INSTANCE_AUJmJqOUYPx%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1)

**Sources:** "The Accountability Report (YER) is on the list of documents available here: [http://www.mof.gov.na/older-budget-documents/-/document\\_library\\_display/AUJmJqOUYPx/view/235390?\\_110\\_INSTANCE\\_AUJmJqOUYPx\\_redirect=http%3A%2F%2Fwww.mof.gov.na%2Ffolder-budget-documents%3Fp\\_p\\_id%3D110\\_INSTANCE\\_AUJmJqOUYPx%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1](http://www.mof.gov.na/older-budget-documents/-/document_library_display/AUJmJqOUYPx/view/235390?_110_INSTANCE_AUJmJqOUYPx_redirect=http%3A%2F%2Fwww.mof.gov.na%2Ffolder-budget-documents%3Fp_p_id%3D110_INSTANCE_AUJmJqOUYPx%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1) The specific document is here: [http://www.mof.gov.na/older-budget-documents?p\\_p\\_id=110\\_INST...](http://www.mof.gov.na/older-budget-documents?p_p_id=110_INST...) ([http://www.mof.gov.na/older-budget-documents?p\\_p\\_id=110\\_INSTANCE\\_AUJmJqOUYPx&p\\_p\\_lifecycle=0&p\\_p\\_state=normal&p\\_p\\_mode=view&p\\_p\\_col\\_id=column-2&p\\_p\\_col\\_count=1&\\_110\\_INSTANCE\\_AUJmJqOUYPx\\_struts\\_action=%2Fdocument\\_library\\_display%2Fview\\_file\\_entry&\\_110\\_INSTANCE\\_AUJmJqOUYPx\\_redirect=http%3A%2F%2Fwww.mof.gov.na%2Fdocument\\_library\\_display%2FAUJmJqOUYPx%2Fview%2F235390%3F\\_110\\_INSTANCE\\_AUJmJqOUYPx\\_redirect=http%3A%2F%2Fwww.mof.gov.na%2Ffolder-budget-documents%253Fp\\_p\\_id%253D110\\_INSTANCE\\_AUJmJqOUYPx%2526p\\_p\\_lifecycle%253D0%2526p\\_p\\_state%253Dnormal%2526p\\_p\\_mode%253Dview%2526p\\_p\\_col\\_count%253D1&\\_110\\_INSTANCE\\_AUJmJqOUYPx\\_fileEntryId=236463](http://www.mof.gov.na/older-budget-documents?p_p_id=110_INSTANCE_AUJmJqOUYPx&p_p_lifecycle=0&p_p_state=normal&p_p_mode=view&p_p_col_id=column-2&p_p_col_count=1&_110_INSTANCE_AUJmJqOUYPx_struts_action=%2Fdocument_library_display%2Fview_file_entry&_110_INSTANCE_AUJmJqOUYPx_redirect=http%3A%2F%2Fwww.mof.gov.na%2Fdocument_library_display%2FAUJmJqOUYPx%2Fview%2F235390%3F_110_INSTANCE_AUJmJqOUYPx_redirect=http%3A%2F%2Fwww.mof.gov.na%2Ffolder-budget-documents%253Fp_p_id%253D110_INSTANCE_AUJmJqOUYPx%2526p_p_lifecycle%253D0%2526p_p_state%253Dnormal%2526p_p_mode%253Dview%2526p_p_col_count%253D1&_110_INSTANCE_AUJmJqOUYPx_fileEntryId=236463))".

**Comments:** Researcher: "The Accountability Report (YER) is on the list of documents available here: [http://www.mof.gov.na/older-budget-documents/-/document\\_library\\_display/AUJmJqOUYPx/view/235390?\\_110\\_INSTANCE\\_AUJmJqOUYPx\\_redirect=http%3A%2F%2Fwww.mof.gov.na%2Ffolder-budget-documents%3Fp\\_p\\_id%3D110\\_INSTANCE\\_AUJmJqOUYPx%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1](http://www.mof.gov.na/older-budget-documents/-/document_library_display/AUJmJqOUYPx/view/235390?_110_INSTANCE_AUJmJqOUYPx_redirect=http%3A%2F%2Fwww.mof.gov.na%2Ffolder-budget-documents%3Fp_p_id%3D110_INSTANCE_AUJmJqOUYPx%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1) The specific document is here: [http://www.mof.gov.na/older-budget-documents?p\\_p\\_id=110\\_INST...](http://www.mof.gov.na/older-budget-documents?p_p_id=110_INST...) ([http://www.mof.gov.na/older-budget-documents?p\\_p\\_id=110\\_INSTANCE\\_AUJmJqOUYPx&p\\_p\\_lifecycle=0&p\\_p\\_state=normal&p\\_p\\_mode=view&p\\_p\\_col\\_id=column-2&p\\_p\\_col\\_count=1&\\_110\\_INSTANCE\\_AUJmJqOUYPx\\_struts\\_action=%2Fdocument\\_library\\_display%2Fview\\_file\\_entry&\\_110\\_INSTANCE\\_AUJmJqOUYPx\\_redirect=http%3A%2F%2Fwww.mof.gov.na%2Fdocument\\_library\\_display%2FAUJmJqOUYPx%2Fview%2F235390%3F\\_110\\_INSTANCE\\_AUJmJqOUYPx\\_redirect=http%3A%2F%2Fwww.mof.gov.na%2Ffolder-budget-documents%253Fp\\_p\\_id%253D110\\_INSTANCE\\_AUJmJqOUYPx%2526p\\_p\\_lifecycle%253D0%2526p\\_p\\_state%253Dnormal%2526p\\_p\\_mode%253Dview%2526p\\_p\\_col\\_count%253D1&\\_110\\_INSTANCE\\_AUJmJqOUYPx\\_fileEntryId=236463](http://www.mof.gov.na/older-budget-documents?p_p_id=110_INSTANCE_AUJmJqOUYPx&p_p_lifecycle=0&p_p_state=normal&p_p_mode=view&p_p_col_id=column-2&p_p_col_count=1&_110_INSTANCE_AUJmJqOUYPx_struts_action=%2Fdocument_library_display%2Fview_file_entry&_110_INSTANCE_AUJmJqOUYPx_redirect=http%3A%2F%2Fwww.mof.gov.na%2Fdocument_library_display%2FAUJmJqOUYPx%2Fview%2F235390%3F_110_INSTANCE_AUJmJqOUYPx_redirect=http%3A%2F%2Fwww.mof.gov.na%2Ffolder-budget-documents%253Fp_p_id%253D110_INSTANCE_AUJmJqOUYPx%2526p_p_lifecycle%253D0%2526p_p_state%253Dnormal%2526p_p_mode%253Dview%2526p_p_col_count%253D1&_110_INSTANCE_AUJmJqOUYPx_fileEntryId=236463))".

2&p\_p\_col\_count=1&\_110\_INSTANCE\_AUJmJqOUYPx\_struts\_action=%2Fdocument\_library\_display%2Fview\_file\_entry&\_110\_INSTANCE\_AUJmJqOUYPx\_redirect-budget-documents%2F-%2Fdocument\_library\_display%2FAUJmJqOUYPx%2Fview%2F235390%3F\_110\_INSTANCE\_AUJmJqOUYPx\_redirect%3Dhttp%253A%252F%252Fwww.mof.gov-budget-documents%253Fp\_p\_id%253D110\_INSTANCE\_AUJmJqOUYPx%2526p\_p\_lifecycle%253D0%2526p\_p\_state%253Dnormal%2526p\_p\_mode%253Dview%2526p\_p\_col\_count%253D1&\_110\_INSTANCE\_AUJmJqOUYPx\_fileEntryId=236463) ".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** PDF only

**Comments:** Researcher: n.a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** e.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** n.a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Government's Accountability Report for the Financial Year 2014-15: Towards a pro-growth fiscal consolidation

**Sources:** n/a

**Comments:** Researcher: n.a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**a.** Yes

**b.** No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** FY2014-15

**Sources:** The most recent available report for the whole of government is still from 2012-13. It was tabled in the National Assembly on 17 April 2015.

[http://www.oag.gov.na/report/reports/103\\_2014\\_GovofNamibia\\_2...](http://www.oag.gov.na/report/reports/103_2014_GovofNamibia_2...)

([http://www.oag.gov.na/report/reports/103\\_2014\\_GovofNamibia\\_2012\\_13.pdf](http://www.oag.gov.na/report/reports/103_2014_GovofNamibia_2012_13.pdf))

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** [http://www.oag.gov.na/report/reports/103\\_2014\\_GovofNamibia\\_2...](http://www.oag.gov.na/report/reports/103_2014_GovofNamibia_2...)

([http://www.oag.gov.na/report/reports/103\\_2014\\_GovofNamibia\\_2012\\_13.pdf](http://www.oag.gov.na/report/reports/103_2014_GovofNamibia_2012_13.pdf)) The OAG site on <http://www.oag.gov.na/report/1CGOV-Fin-Min->

reportPage16.html (<http://www.oag.gov.na/report/1CGOV-Fin-Min-reportPage16.html>) indicates that the report on government finances as a whole was tabled in parliament on 17 April 2015 - Over two years after the end of the financial year under scrutiny - which ended on March 31 2013.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** For the FY 2012-13, the publication date can be assumed to be 17 April 2015 (the online publication date cannot be ascertained). For FY 2013-14 and later, no consolidated reports have been published. Only audit reports of individual ministries and other Votes have been made available online here: [http://www.oag.gov.na/CG\\_FINREPORT\\_MAIN.html](http://www.oag.gov.na/CG_FINREPORT_MAIN.html) ([http://www.oag.gov.na/CG\\_FINREPORT\\_MAIN.html](http://www.oag.gov.na/CG_FINREPORT_MAIN.html)) In my opinion, these individual reports do not constitute an Audit Report for the purposes of the OBI as they do not include all Votes, i.e. no Audit Report for central government has been compiled.

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Sources:** n/a

**Comments:** Researcher: 17 April 2015 is the date that the summary report for government accounts was tabled in parliament. Although it is difficult to ascertain the exact date the document was uploaded to the OAG website this normally takes place shortly after tabling.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The comment above refers to AR 2012-13, which is not considered here.

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Sources:** n/a

**Comments:** Researcher: April 17 2015 is the date that the summary report for government accounts was tabled in parliament. Although it is difficult to ascertain the exact date the document was uploaded to the OAG website this normally takes place shortly after tabling.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The last published report for AR 2012-13 can be found under [http://www.oag.gov.na/report/reports/103\\_2014\\_GovofNamibia\\_2...](http://www.oag.gov.na/report/reports/103_2014_GovofNamibia_2...) ([http://www.oag.gov.na/report/reports/103\\_2014\\_GovofNamibia\\_2012\\_13.pdf](http://www.oag.gov.na/report/reports/103_2014_GovofNamibia_2012_13.pdf)).

**Government Reviewer**

**Opinion:** Not Qualified

**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:** d.

**Sources:** the Audit Report is not produced.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The AR 2012-13, which is not considered here, was a PDF-document, data is thus not machine readable.

**Government Reviewer**

**Opinion:** Not Qualified

**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:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** n/a

**Comments:** Researcher: Please note that the most recent Audit Report available is for the 2012/13 fiscal year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

a. Yes

b. No

**Answer:** b.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** <http://www.mof.gov.na/> (<http://www.mof.gov.na/>) - Most budget documents relating to the EBP are published here <http://www.npc.gov.na/> (<http://www.npc.gov.na/>) - The Development Budget document is published here <http://www.oag.gov.na/> (<http://www.oag.gov.na/>) - The Auditor-General's reports are published here

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Direct link to consolidated revenue and expenditure data: Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019 <http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>

(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)

**Comments:** Researcher: <http://www.mof.gov.na/older-budget-documents> (<http://www.mof.gov.na/older-budget-documents>) [http://www.npc.gov.na/?page\\_id=20](http://www.npc.gov.na/?page_id=20) ([http://www.npc.gov.na/?page\\_id=20](http://www.npc.gov.na/?page_id=20)) [http://www.oag.gov.na/CG\\_FINREPORT\\_MAIN.html](http://www.oag.gov.na/CG_FINREPORT_MAIN.html) ([http://www.oag.gov.na/CG\\_FINREPORT\\_MAIN.html](http://www.oag.gov.na/CG_FINREPORT_MAIN.html)) [http://parliament.na/index.php?option=com\\_content&view=featu...](http://parliament.na/index.php?option=com_content&view=featu...) ([http://parliament.na/index.php?option=com\\_content&view=featured&Itemid=435](http://parliament.na/index.php?option=com_content&view=featured&Itemid=435))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** NSDP, Namibia Statistics Agency

**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:** <http://www.mof.gov.na/older-budget-documents> (<http://www.mof.gov.na/older-budget-documents>) Ministry of Finance - Budget documents are available from 2009 to present as PDFs set out in largely similar formats. <http://www.oag.gov.na/report/1CGOV-Fin-Min-reportPage17.html> (<http://www.oag.gov.na/report/1CGOV-Fin-Min-reportPage17.html>) The Office of the Auditor General has audit reports for ministries going back more than a decade The other websites are not consistent e.g. parliament only has some backdated appropriation bills or acts available for download.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**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:** n/a

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**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:** The laws below only concern the tabling of the budget and audit reports in parliament and do not specifically mention public access, the need for transparency or citizen participation. Namibian Constitution [http://www.superiorcourts.org.na/supreme/nam\\_constitution.html](http://www.superiorcourts.org.na/supreme/nam_constitution.html) ([http://www.superiorcourts.org.na/supreme/nam\\_constitution.html](http://www.superiorcourts.org.na/supreme/nam_constitution.html)) Article 126 states: (1) The Minister in charge of the Department of Finance shall, at least once every year and thereafter at such interim stages as may be necessary, present for the consideration of the National Assembly estimates of revenue, expenditure and income for the prospective financial year. (2) The National Assembly shall consider such estimates and pass pursuant thereto such Appropriation Acts as are in its opinion necessary to meet the financial requirements of the State from time to time. State Finance Act [http://parliament.na/index.php?option=com\\_phocadownload&view=category&id=79:acts-of-1991&Itemid=1269&limitstart=20](http://parliament.na/index.php?option=com_phocadownload&view=category&id=79:acts-of-1991&Itemid=1269&limitstart=20) Requires Minister of Finance to table Auditor-General's reports in the National Assembly or for them to be tabled directly by the AG (Section 27).

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**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 is no access to information law or any such provision in the Constitution

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019, see page 15 for summary of expenditure by administrative unit <http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>  
(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019  
<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>  
(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)  
**Comments:** Researcher: The tables on pages 16 and 17 refer to operational and development budgets for five functional classifications, namely Social Sector, Public Safety Sector, Administrative Sector, Economic Sector, and Infrastructure Sector.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019  
<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>

(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)

**Comments:** Researcher: The tables on pages 16 and 17 refer to operational and development budgets for five functional classifications, namely Social Sector, Public Safety Sector, Administrative Sector, Economic Sector, and Infrastructure Sector. These do not comply with the COFOG standards.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019, see page 13-14

<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>

(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019

<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>

(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)

**Comments:** Researcher: The Economic Classifications used in the Estimates document are broadly in line with the IMF's GFS classifications

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Medium Term Expenditure Framework for 2016/17 to 2018/19. See each vote from page 14 onward, each agency has its programs. For example, Vote 10 "Education, Arts and Culture", page 120. <http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80f...>

(<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80fd2-531a-43c3-9479-2ae670dc4448?version=1.0>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** In addition to the MTEF referenced above, the Budget Estimates Document contains an economic budget breakdown for each program under the individual Votes (<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...> (<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)).

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019, pages 13-16.

<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>

(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)

**Comments:** Researcher: Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019 - page 16 Summary Estimate of Operational Expenditure shows functional classification estimates until 2018-19. Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019 shows economic classification estimates until 2018-19 for each ministry. Administrative classification is shown in the tables in the pages indicated above.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Medium Term Expenditure Framework for 2016/17 to 2018/19, pages 14 to 461 - information is provided per Ministry.

<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80f...> (<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80fd2-531a-43c3-9479-2ae670dc4448?version=1.0>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Multi-year budgets by program are also presented in the "Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019".

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019

<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>

(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)

**Comments:** Researcher: See table Estimates of Revenue to be received on the State Revenue Fund - pages 6-11.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019

<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>

(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)

**Comments:** Researcher: Grants are mentioned on page 11 of the Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019.

Sales of services and property are referred to under revenue from each ministry - pages 6-11

<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>

(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019

<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>

(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)

**Comments:** Researcher: Estimates of Revenue to be Received on the State Revenue Fund table - pages 6-11 presents revenue estimates up to 2018/19

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019

<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>

(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)

**Comments:** Researcher: Estimates of Revenue to be Received on the State Revenue Fund table - pages 6-11 presents revenue estimates up to 2018/19.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Medium Term Expenditure Framework for 2016/17 to 2018/19 <http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80f...>

(<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80fd2-531a-43c3-9479-2ae670dc4448?version=1.0>)

**Comments:** Researcher: See Table 8 Government Financial Operations for 2016-17 to 2018-19 MTEF - pages 466 and 467

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** Medium Term Expenditure Framework for 2016/17 to 2018/19 <http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80f...>

(<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80fd2-531a-43c3-9479-2ae670dc4448?version=1.0>)

**Comments:** Researcher: See the table on pages 466 and 467 where some information on domestic and foreign debt is presented, but not maturity dates and the interest rates

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Other data classes such as debt maturities are contained in the Annual Report of the Bank of Namibia

**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:** b. (67)

**Sources:** Fiscal Policy Strategy for the 2016/17 to 2018/19 Medium-Term Expenditure Framework

<http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Str...>

(<http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Strategy.pdf/9fe84546-c11b-4aba-8a22-103bcdacf257?version=1.0>) Budget statement for the 2016/2017 Financial Year Presented by Calle Schlettwein, MP, Minister of Finance

<http://www.mof.gov.na/documents/27827/212715/2016+Budget+Sta...>

(<http://www.mof.gov.na/documents/27827/212715/2016+Budget+Statement+--+25+Feb+2016.pdf/48de88a2-98a0-4d56-bd66-283fc27fd56?version=1.0>)

**Comments:** Researcher: Nominal GDP level, inflation rate, real GDP growth, and interest rates are discussed in the Fiscal Strategy document. They are also discussed in the Minister's 2016 budget statement delivered in parliament at the following link:

<http://www.mof.gov.na/documents/27827/212715/2016+Budget+Sta...>

(<http://www.mof.gov.na/documents/27827/212715/2016+Budget+Statement+--+25+Feb+2016.pdf/48de88a2-98a0-4d56-bd66-283fc27fd56?version=1.0>) The focus is on past growth, inflation and interest rates rather than forward projections.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** Fiscal Policy Strategy for the 2016/17 to 2018/19 Medium-Term Expenditure Framework

<http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Str...>

(<http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Strategy.pdf/9fe84546-c11b-4aba-8a22-103bcdacf257?version=1.0>) Ministerial Budget Statement 25 February 2016 <http://www.mof.gov.na/documents/27827/212715/2016+Budget+Sta...>

(<http://www.mof.gov.na/documents/27827/212715/2016+Budget+Statement+--+25+Feb+2016.pdf/48de88a2-98a0-4d56-bd66-283fc27fd56?version=1.0>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Fiscal Policy Strategy for the 2016/17 to 2018/19 Medium-Term Expenditure Framework includes two fiscal policy scenarios, one of a more aggressive fiscal expansion and one with a more moderate budget deficit. It further attempts to trace the impact of these strategies on GDP growth and revenues. The EBP does not, however, present different scenarios for exogenous changes in macroeconomic variables. In sum, answer "c" appears appropriate.

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** Fiscal Policy Strategy for the 2016/17 to 2018/19 Medium-Term Expenditure Framework

<http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Str...>

(<http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Strategy.pdf/9fe84546-c11b-4aba-8a22-103bcdacf257?version=1.0>) Ministerial Budget Statement 25 February 2016 <http://www.mof.gov.na/documents/27827/212715/2016+Budget+Sta...>

(<http://www.mof.gov.na/documents/27827/212715/2016+Budget+Statement+--+25+Feb+2016.pdf>)

**Comments:** Researcher: There is a narrative discussion of such issues in both documents

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** The Ministerial Budget Statement 25 February 2016 introduces new expenditure items / programs in a narrative way, for example "Old Age Pension grant is increased by an additional N\$100.00 to N\$1,100.00 per month" (p.26). Absolute allocations to key Ministries / Votes are provided, but not changes to total expenditure due to new initiatives. These can be approximated by comparing program cost to the previous year's estimate for 2016/17 in the MTEF.

#### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** New policy proposals are provided in the Fiscal Strategy which accompanies the EB and tabled concurrently with the EB

**Researcher response:** I maintain the original answer. The peer reviewer agrees with it and there is no other evidence to change the response.

**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:** c. (33)

**Sources:** Fiscal Policy Strategy for the 2016/17 to 2018/19 Medium-Term Expenditure Framework

<http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Str...>

(<http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Strategy.pdf/9fe84546-c11b-4aba-8a22-103bcdacf257?version=1.0>) Ministerial Budget Statement 25 February 2016 <http://www.mof.gov.na/documents/27827/212715/2016+Budget+Sta...>

(<http://www.mof.gov.na/documents/27827/212715/2016+Budget+Statement+--+25+Feb+2016.pdf>)

**Comments:** Researcher: There is such a discussion in the Fiscal Strategy document e.g on pages 24 and 25 and the policy interventions section of Minister's budget statement - page 27

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** As with expenditure, the Fiscal Strategy and Ministerial Budget Statement 25 February 2016 introduces new revenue initiatives in a narrative way, with only some being quantified. Generally, their impact can be approximated by comparing revenue estimates for 2016/17 from previous year's budget with the current estimates.

#### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Policy proposals are contained in the Fiscal Strategy document

**Researcher response:** I maintain the original response. I can confirm that the discussion of new policies in the Strategy doc is not comprehensive in looking at how they affect revenue.

**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:** a. (100)

**Sources:** Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019 - see page 16 for functional classification. All operating agencies present expenditure by administrative and economic classifications <http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>  
(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Estimate of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019  
<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>  
(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)

**Comments:** Researcher: The Estimates contain expenditure presented by votes broken down by economic classification, but not programs.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Expenditures for B-1 for all programs are presented in the EBP document "Estimates of Revenue, Income and Expenditure 1 April 2016 to 31 March 2019", for example on p.25 for the program "Marginalised Communities" under the Office of the President.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Data on expenditure by programme for BY-1 are published in the Medium-Term Expenditure Framework and Estimates of Revenue and Expenditure

**Researcher response:** Based on the reviewers comment and another review of the documents, the response has been changed from D to C.

**IBP comment:** The response has been changed from D to A after reviewing the document in light of the comments provided by the reviewer.

**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:** a. (100)

**Sources:** Estimate of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019, page 17 gives information per administrative unit and details are given vote by vote in the following pages. <http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>  
(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)

**Comments:** Researcher: There is a revised estimate for 2015/16 for operating agencies (ministries) indicating that the original estimates have been updated

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019

<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>

(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)

**Comments:** Researcher: The tables on pages 16 and 17 of the Estimates document refer to operational and development budgets for five functional classifications: Social Sector, Public Safety Sector, Administrative Sector, Economic Sector, and Infrastructure Sector. Estimates are given for 2014-15 and 2015-16. In the same table Administrative (by Ministry) estimates are also given for 2014-15 and 2015-16. Under each agency, from page 17 onward, it is possible to see the economic classifications with estimates for the 2015-16 financial year. Actual expenditure is featured for the 2014-15 year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Estimate of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019

<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>

(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>) Medium-Term

Expenditure Framework 2016/17-2018/19 <http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80f...>

(<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80fd2-531a-43c3-9479-2ae670dc4448?version=1.0>)

**Comments:** Researcher: Actual expenditures at programme level are only presented for BY-2 i.e. 2014/15 in the Estimates Document. However, actual expenditure figures going back to 2013/14 are presented in the Medium-Term Expenditure Framework 2016/17-2018/19 document for most ministries e.g Overall budget allocation - Expenditure Breakdowns for Ministry of Justice on p 215. Categories are Personnel Expenditure, Goods and other Services, Subsidies and other Current Transfer, Acquisition of Capital Assets, Capital Transfers etc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019

<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>

(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)

**Comments:** Researcher: In the Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019 all the operating agencies (e.g ministries) have columns indicating actual expenditure for the year 2014/15.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019, page 6

<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>

(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>) Fiscal Strategy for the Budget and Medium-Term Expenditure Framework 2016/17-2018/19 <http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Str...>

(<http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Strategy.pdf/9fe84546-c11b-4aba-8a22-103bcdac257?version=1.0>)

**Comments:** Researcher: The Estimates document makes no reference to revenue preceding the actual budget year (2016-17) in the table 'Estimates of Revenue to be Received on the State Revenue Fund' starting on page 6 However, the table, Main revenue categories and mid-year outturn, FY 2015/16, on page 16 of the Fiscal Strategy for the Budget and Medium-Term Expenditure Framework 2016/17-2018/19 document refers to various types of tax revenue going back to 2006/7.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Fiscal strategy 2016 at <http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Str...>

(<http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Strategy.pdf/9fe84546-c11b-4aba-8a22-103bcdac257?version=1.0>)

**Comments:** Researcher: The table, Main revenue categories and mid-year outturn, FY 2015/16, on page 16 of the Fiscal Strategy for the Budget and Medium-Term Expenditure Framework 2016/17-2018/19 document refers to various types of tax revenue going back to 2006/7

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Fiscal strategy 2016 at <http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Str...>  
(<http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Strategy.pdf/9fe84546-c11b-4aba-8a22-103bcdacf257?version=1.0>) Budget Statement for the 2016/2017 Financial Year by Calle Schlettwein, MP, Minister of Finance  
<http://www.mof.gov.na/documents/27827/212715/2016+Budget+Sta...>  
(<http://www.mof.gov.na/documents/27827/212715/2016+Budget+Statement+-+25+Feb+2016.pdf/48de88a2-98a0-4d56-bd66-283fc27fbd56?version=1.0>)

**Comments:** Researcher: The table, Revenue outturn and projected outlook on page 21 of the Fiscal Strategy for the Budget and Medium-Term Expenditure Framework 2016/17-2018/19 document has budgeted and actual columns for 2015-16 and 2014-15. The Minister's budget speech refers to overall changes in revenue for 2014/15 as compared to budgeted revenue and gives a preliminary revenue outturn for 2015/16 on page 18 but gives no detailed breakdown

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Fiscal strategy 2016 at <http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Str...>  
(<http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Strategy.pdf/9fe84546-c11b-4aba-8a22-103bcdacf257?version=1.0>)  
**Comments:** Researcher: The table, Revenue outturn and projected outlook on page 21 of the Fiscal Strategy for the Budget and Medium-Term Expenditure Framework 2016/17-2018/19 document refers to tax and non-tax revenues for 2014-15 and 2015-16.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Fiscal strategy 2016 at <http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Str...>  
(<http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Strategy.pdf/9fe84546-c11b-4aba-8a22-103bcdacf257?version=1.0>)  
**Comments:** Researcher: The table, Revenue outturn and projected outlook on page 21 of the Fiscal Strategy for the Budget and Medium-Term Expenditure Framework 2016/17-2018/19 document refers to tax and non-tax revenues for 2014-15 and 2015-16.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Fiscal strategy 2016 at <http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Str...>

(<http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Strategy.pdf/9fe84546-c11b-4aba-8a22-103bcdacf257?version=1.0>)

**Comments:** Researcher: Actual outcomes are presented for 2014/15 in Table 6: Revenue outturn and projected outlook on page 21 of the Fiscal Strategy document

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** Medium-Term Expenditure Framework 2016/17-2018/19 Table on pages 466 and 467

<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80f...> (<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80fd2-531a-43c3-9479-2ae670dc4448?version=1.0>)

**Comments:** Researcher: The Table - Government Financial Operations on pages 466-67 of the MTEF document refers to estimated for: foreign loans and new disbursement, foreign debt principal repayments, domestic interest payments and foreign interest payments, domestic borrowing and foreign borrowing, and domestic debt stock and foreign debt stock for the financial year 2015/16. However it does not refer to actual interest rates and maturity profiles.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Medium-Term Expenditure Framework 2016/17-2018/19 Table on pages 466 and 467

<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80f...> (<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80fd2-531a-43c3-9479-2ae670dc4448?version=1.0>)

**Comments:** Researcher: Table on pages 466 and 467 shows actual figures for debt stock for 2014/15

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** Medium-Term Expenditure Framework 2016/17-2018/19 <http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80f...>  
(<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80fd2-531a-43c3-9479-2ae670dc4448?version=1.0>)

**Comments:** Researcher: There is reference to development partners under each operating agency in the MTEF document. However, many ministries indicate they have no development partners. It is not always clear what the funds mentioned are for.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Payments to State-owned enterprises and Development Funds are listed in the EBP document "Estimates of Revenue, Income and Expenditure...", p.1-5. However, further details regarding these agencies / funds are not provided in the EBP.

**Government Reviewer**

**Opinion:** Agree

**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:** Medium-Term Expenditure Framework 2016/17-2018/19 <http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80f...>  
(<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80fd2-531a-43c3-9479-2ae670dc4448?version=1.0>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Annual Report of the Bank of Namibia provides CBG and General Government debt statistics

**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:** b. (67)

**Sources:** Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019  
<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>

(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)

**Comments:** Researcher: For example on page 250 of the Estimates document a list of subsidies to regions, towns, villages etc is presented under the Ministry of Urban and Rural Development vote

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019

<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>

(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** b. (67)

**Sources:** Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019

<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>

(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>) Pages 1-5 Medium-Term Expenditure Framework 2016/17-2018/19 <http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80f...>

(<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80fd2-531a-43c3-9479-2ae670dc4448?version=1.0>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** All transfers data are produced and published in the Estimates of Revenue and Expenditure

**Researcher response:** The response remains b) as there is no narrative discussion.

**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:** Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019

<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>

(<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>)

**Comments:** Researcher: I'm not aware of such activities and cannot trace them in the budget documents

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Guarantees data are published annually, but at aggregate level

**IBP comment:** Guarantees are considered contingent liabilities, which are assessed in question 042. The researcher response remains as D.

**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:** Medium-Term Expenditure Framework 2016/17-2018/19 <http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80f...>  
(<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80fd2-531a-43c3-9479-2ae670dc4448?version=1.0>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Medium-Term Expenditure Framework 2016/17-2018/19 <http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80f...>  
(<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80fd2-531a-43c3-9479-2ae670dc4448?version=1.0>) See tables OVERALL BUDGET ALLOCATION - EXPENDITURE BREAKDOWN for each operating agency which feature figures for both actual and forecast Acquisition of Capital Assets for operational and development budgets.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** While the above-mentioned EBP documents contains estimates of expenditures for capital assets, there is no documentation or listing of the stock of non-financial assets held.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** There is no breakdown into buildings, land, machinery etc - only a reference to capital assets. I have changed the response to D.

**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:** e.

**Sources:** n/a

**Comments:** Researcher: There is no information on this - but historically expenditure arrears have not presented a major challenge in Namibia

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** Medium-Term Expenditure Framework 2016/17-2018/19 <http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80f...>  
(<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80fd2-531a-43c3-9479-2ae670dc4448?version=1.0>)

**Comments:** Researcher: Information on contingency liabilities does not appear in the MTEF as it did in 2014/15. There is a reference to domestic and foreign guarantees in the Government Financial Operations table on pages 466 and 467 in the 2016/17 MTEF document but no details apart from overall figures are given.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** Medium-Term Expenditure Framework 2016/17-2018/19 <http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80f...> (<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80fd2-531a-43c3-9479-2ae670dc4448?version=1.0>) Ministries that include figures for development partners are: Ministry of Safety and Security - Table 10, page 64 (no source mentioned); the Ministry of Finance on page 106 lists three donors as giving technical assistance but no figures/values are attached; the Ministry of Education - Table 6, page 119 (no source mentioned); Gender Equality and Child Welfare, table 12, page 154 (source mentioned); Health and Social Services table 6, page 164; Fisheries, Table 12, page 317 (source mentioned); Land Reform, Table 13, page 357 (sources mentioned eg.GIZ, KFW, EU). I have added these to the sources.  
**Comments:** Researcher: Columns and sections in the MTEF document for funding from development partners are mostly left blank

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Agree

**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:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Medium-Term Expenditure Framework 2016/17-2018/19 <http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80f...>  
<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80fd2-531a-43c3-9479-2ae670dc4448?version=1.0> Fiscal strategy 2016 at <http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Str...>  
<http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Strategy.pdf/9fe84546-c11b-4aba-8a22-103bcdacf257?version=1.0> Budget speech 2016 at <http://www.parliament.na/phocadownload/media/2016/budgetstat...>  
<http://www.parliament.na/phocadownload/media/2016/budgetstatement2016.pdf>

**Comments:** Researcher: Under each vote in the "Medium-Term Expenditure Framework 2016/17-2018/19" it is possible to see policies explanations.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Medium-Term Expenditure Framework 2016/17-2018/19 <http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80f...>  
<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80fd2-531a-43c3-9479-2ae670dc4448?version=1.0> Fiscal strategy 2016 at <http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Str...>  
<http://www.mof.gov.na/documents/27827/235390/2016+Fiscal+Strategy.pdf/9fe84546-c11b-4aba-8a22-103bcdacf257?version=1.0> Budget speech 2016 at <http://www.parliament.na/phocadownload/media/2016/budgetstat...>  
<http://www.parliament.na/phocadownload/media/2016/budgetstatement2016.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** Estimates of Revenue, Income and Expenditure 01 April 2016 to 31 March 2019  
<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/d...>  
<http://www.mof.gov.na/documents/27827/235390/estimates.pdf/dd4590ce-3208-4f0a-a100-64184cd9da2d?version=1.0>

**Comments:** Researcher: The Estimates document provides information on staffing: established positions, filled positions and funded positions - in a table for each vote (page 12) and for each division under each vote.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Medium Term Expenditure Framework for 2016/17 to 2018/19 <http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80f...>  
(<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80fd2-531a-43c3-9479-2ae670dc4448?version=1.0>)

**Comments:** Researcher: The MTEF provides targets to be achieved over the three-year period. Each vote has a Section 5 "5. OVERVIEW OF THE OF MINISTERIAL TARGETS" where it is possible to see the targets. For example, on Education, see page 119.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Medium Term Expenditure Framework for 2016/17 to 2018/19 <http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80f...>  
(<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80fd2-531a-43c3-9479-2ae670dc4448?version=1.0>)

**Comments:** Researcher: The MTEF provides targets to be achieved over the three-year period for each vote.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Medium Term Expenditure Framework for 2016/17 to 2018/19 <http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80f...>  
(<http://www.mof.gov.na/documents/27827/235390/MTEF.pdf/92b80fd2-531a-43c3-9479-2ae670dc4448?version=1.0>)

**Comments:** Researcher: The MTEF document provides targets and brief narratives about the programmes targeting vulnerable groups. e.g provision of grants to orphans and vulnerable children p. 145, school feeding programme p. 115, foster care grants, p. 145, and disability (165-171).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** n/a

**Comments:** Researcher: The Pre-Budget Statement is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Medium-Year Review Budget Policy Statement provides an assesment on the recent economic development, it lay down the economic medium term outlook (macroeconomic forecast) and fiscal policy stance for the MTEF period.

**IBP comment:** The "2016/17 Mid-Year Budget Review and Medium-Term Budget Policy Statement" is considered in the OBS as a Mid-Year Review, and thus cannot be used as a Pre-Budget Statement.

**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:** d.

**Sources:** n/a

**Comments:** Researcher: The Pre-Budget Statement is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Mid-Year Budget Review Policy Statement outlines the Government Expenditure Policies and Priorities

**IBP comment:** The "2016/17 Mid-Year Budget Review and Medium-Term Budget Policy Statement" is considered in the OBS as a Mid-Year Review, and thus cannot be used as a Pre-Budget Statement.

**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:** d.

**Sources:** n/a

**Comments:** Researcher: The Pre-Budget Statement is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Government Revenue Policies and Priorities are outlined in the produced in the Mid-Year Budget Review Policy Statement

**IBP comment:** The "2016/17 Mid-Year Budget Review and Medium-Term Budget Policy Statement" is considered in the OBS as a Mid-Year Review, and thus cannot be used as a Pre-Budget Statement.

**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:** d.

**Sources:** n/a

**Comments:** Researcher: The Pre-Budget Statement is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** .

**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:** b.

**Sources:** n/a

**Comments:** Researcher: The Pre-Budget Statement is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Mid-Year Policy Statement present the multi-year aggregate expenditure estimates

**IBP comment:** The "2016/17 Mid-Year Budget Review and Medium-Term Budget Policy Statement" is considered in the OBS as a Mid-Year Review, and thus cannot be used as a Pre-Budget Statement.

**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:** n/a

**Comments:** Researcher: The Enacted Budget was not published on a government website. Therefore, it is considered not publicly available as per the OBS methodology.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** While the Enacted Budget is not considered to be published according to the methodology, the Appropriation Act contains estimates by administrative units.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The EB shows the budget by Administrative classification

**IBP comment:** As the Enacted Budget is not considered publicly available, D is the correct answer to this question.

**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:** n/a

**Comments:** Researcher: The Enacted Budget was not published on a government website. Therefore, it is considered not publicly available as per the OBS methodology.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Presented in MTEF and Estimates of Revenue and Expenditure

**IBP comment:** As the Enacted Budget is not considered publicly available, D is the correct answer to this question.

### 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:** n/a

**Comments:** Researcher: The Enacted Budget was not published on a government website. Therefore, it is considered not publicly available as per the OBS methodology.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Fiscal Strategy, MTEF, Estimates of Revenue and Expenditure

**IBP comment:** As the Enacted Budget is not considered publicly available, B is the correct answer to this question.

### 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:** n/a

**Comments:** Researcher: The Enacted Budget was not published on a government website. Therefore, it is considered not publicly available as per the OBS methodology.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Fiscal Strategy, MTEF, Estimates of Revenue and Expenditure documents

**IBP comment:** As the Enacted Budget is not considered publicly available, D is the correct answer to this question.

### 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:** n/a

**Comments:** Researcher: The Enacted Budget was not published on a government website. Therefore, it is considered not publicly available as per the OBS methodology.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Statement of Government Operations is presented in the MTEF document and Estimates of Revenue and Expenditure which is appropriated by law

**IBP comment:** As the Enacted Budget is not considered publicly available, D is the correct answer to this question.

**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:** d.

**Sources:** See the Citizens Budget at <http://www.mof.gov.na/documents/27827/235390/Citizens+guide+...>

([http://www.mof.gov.na/documents/27827/235390/Citizens+guide+to+the+Budget\\_2016.pdf/02313e34-4250-45e7-aac0-948f3623df80?version=1.0](http://www.mof.gov.na/documents/27827/235390/Citizens+guide+to+the+Budget_2016.pdf/02313e34-4250-45e7-aac0-948f3623df80?version=1.0)) Page 1: expenditure and revenue totals Page 3: key policies Page 31: contact details

**Comments:** Researcher: The Citizens' Guide to the Budget covers the core elements. It is also translated from English into eight local languages - i think this should also be taken into account in the OBS methodology

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Citizen's Budget does not contain the macroeconomic forecast on which the budget is based. It is also very thin on details regarding policy initiatives and expenditure highlights.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The response has been changed from C to D because the document represents a CB version of the EBP and not the EB. As such, and as explained in Section 1, the CB is considered not publicly available because it was published late.

**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:** d.

**Sources:** The Citizens Budget is available on the Ministry of Finance website here

<http://www.mof.gov.na/documents/27827/235390/Citizens+guide+...>

([http://www.mof.gov.na/documents/27827/235390/Citizens+guide+to+the+Budget\\_2016.pdf/02313e34-4250-45e7-aac0-948f3623df80?version=1.0](http://www.mof.gov.na/documents/27827/235390/Citizens+guide+to+the+Budget_2016.pdf/02313e34-4250-45e7-aac0-948f3623df80?version=1.0)) and was distributed as a printed leaflet inserted in several national newspapers

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The response has been changed to D because the document represents a CB version of the EBP and not the EB. As such, and as explained in Section 1, the CB is considered not publicly available because it was published late. All the reposes in Section 3 should be D.

**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:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** <http://www.mof.gov.na/documents/27827/235390/Citizens+guide+...>

([http://www.mof.gov.na/documents/27827/235390/Citizens+guide+to+the+Budget\\_2016.pdf/02313e34-4250-45e7-aac0-948f3623df80?version=1.0](http://www.mof.gov.na/documents/27827/235390/Citizens+guide+to+the+Budget_2016.pdf/02313e34-4250-45e7-aac0-948f3623df80?version=1.0))

**Comments:** Researcher: In 2016 the Citizens Budget was published after the budget was enacted and therefore can be presumed to be a version of the Enacted Budget

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Citizen's Budget also contains information from the Executive's Budget Proposal, I would therefore argue that it refers to both the EBP and the Enacted Budget.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The response has been changed to D because the document represents a CB version of the EBP and not the EB. As such, and as explained in Section 1, the CB is considered not publicly available because it was published late. All the repos in Section 3 should be D.

**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:** Bank of Namibia quarterly reports available at: <https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx>

(<https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx>)

**Comments:** Researcher: The Bank of Namibia Quarterly Bulletins are the only in-year reports, and the only relevant fiscal issues covered are related to debt.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** As commented under the IYR section, in my view the Bank of Namibia Quarterly Report does not qualify as an IYR.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The classifications are available on NSDP, Namibia Statistics Agency

**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:** Bank of Namibia quarterly reports available at: <https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx>  
(<https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx>)

**Comments:** Researcher: The Bank of Namibia Quarterly Bulletins are the only publicly available in-year reports and the only relevant fiscal issues covered are related to debt.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Bank of Namibia quarterly reports available at: <https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx>  
(<https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx>)

**Comments:** Researcher: The Bank of Namibia Quarterly Bulletins are the only publicly available in-year reports and the only relevant fiscal issues covered are related to debt.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** This information is available in real time for all Administrative Units using the IFMS

**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:** Bank of Namibia quarterly reports available at: <https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx>  
(<https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx>)

**Comments:** Researcher: The Bank of Namibia Quarterly Bulletins are the only publicly available in-year reports and the only relevant fiscal issues covered are related to debt.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** This information is available for the use of the Ministry of Finance**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:** Bank of Namibia quarterly reports available at: <https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx> (<https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx>)**Comments:** Researcher: The Bank of Namibia Quarterly Bulletins are the only publicly available in-year reports and the only relevant fiscal issues covered are related to debt.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** This information is available on NSDP**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:** Bank of Namibia quarterly reports available at: <https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx> (<https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx>)**Comments:** Researcher: The Bank of Namibia Quarterly Bulletins are the only publicly available in-year reports and the only relevant fiscal issues covered are related to debt.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** This information is available internally for the use of the Ministry of Finance**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:** b. (67)**Sources:** As an example of the way in which BoN quarterly reports deal with debt - the December 2016 Bank of Namibia quarterly bulletin is available at <https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx> (<https://www.bon.com.na/Publications/Quarterly-Bulletins.aspx>) It deals with debt-related issues from page 37 to 41.**Comments:** Researcher: The Bank of Namibia Quarterly Bulletins do contain a section on government debt. However, they do not refer to maturity profiles or interest rates but do cover some details relating to foreign and domestic debt. In the December 2016 bulletin - Total government debt is

referred to in the table on Domestic Economic Indicators on page 6. A further breakdown of the debt is featured in Table 4.1 on page 38. However, only the total outstanding debt and new debt is presented (in the form of a quarterly breakdown of overall debt) and not details of interest payments.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** As commented under the IYR section, in my view the Bank of Namibia Quarterly Report does not qualify as an IYR as it does not contain any budget related information except that on government borrowing and debt. I would thus consider the IYR "not published" and score "d" to this question.

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** The December 2016 Bank of Namibia quarterly report is available at <https://www.bon.com.na/CMSTemplates/Bon/Files/bon.com.na/82/...> (<https://www.bon.com.na/CMSTemplates/Bon/Files/bon.com.na/82/8239e92d-36bf-49e4-86c7-51f92e3a422e.pdf>) Specifically, page 6, the table headed Domestic Economic Indicators mentions levels of domestic and external debt. There is no mention of interest rates on the debt and maturity profile of the debt.

**Comments:** Researcher: The Bank of Namibia Quarterly Bulletins do contain a section on government debt. However, they do not refer to maturity profiles or interest rates but do cover some details relating to foreign and domestic debt

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** As commented under the IYR section, in my view the Bank of Namibia Quarterly Report does not qualify as an IYR as it does not contain any budget related information except that on government borrowing and debt. I would thus consider the IYR "not published" and score "d" to this question.

**Government Reviewer**

**Opinion:** Agree

**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:** b. (67)

**Sources:** 2016/17 MID-YEAR BUDGET REVIEW AND MEDIUM-TERM BUDGET POLICY STATEMENT

[http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-...](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-...) ([http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131))

**Comments:** Researcher: Extensive discussion of the changes in the macroeconomic forecast are included in the mid-year review policy statement

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Explanations are provided in particular to the macroeconomic factors having led to a downward GDP revision and as a consequence to a reduced revenue forecast.

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** 2016/17 MID-YEAR BUDGET REVIEW AND MEDIUM-TERM BUDGET POLICY STATEMENT

[http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-...](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-...) ([http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131))

**Comments:** Researcher: Sections in the policy statement on Expenditure Suspensions and Re-allocations (from page 35), Revised Budget Ceilings (from page 45), and Technical Annexure: Budget Reductions and Re-allocations (from page 49) give substantial detail on revised expenditure estimates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** 2016/17 MID-YEAR BUDGET REVIEW AND MEDIUM-TERM BUDGET POLICY STATEMENT

[http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-...](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-...) ([http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131))

**Comments:** Researcher: The changes in expenditure by functional classification feature in Table 5G: Revised Sectoral Allocation for 2015/16 on page 46 of the mid-year review statement. The changes in expenditure by administrative classification feature in Tables 5H (Total Operational Budget) and 5I: (Total Development Budget) on pages 47 and 48 The changes in expenditure by economic classification feature in the Technical Annexure: Budget Reductions and Re-allocations (from page 49). Economic classification goes vote by vote.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** 2016/17 MID-YEAR BUDGET REVIEW AND MEDIUM-TERM BUDGET POLICY STATEMENT

[http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-...](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-...) ([http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131))

**Comments:** Researcher: The section in the policy statement - Technical Annexure: Budget Reductions and Re-allocations (from page 49) - gives programmatic details of changes in estimates

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** b. (67)

**Sources:** 2016/17 MID-YEAR BUDGET REVIEW AND MEDIUM-TERM BUDGET POLICY STATEMENT

[http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-...](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-...) ([http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131)) page 19

**Comments:** Researcher: See pages 19-22 of the Mid-year Review Statement - including Table 7: Main revenue categories and mid-year outturn, FY 2006/7 – FY2016/17 and Table 8: Mid-year revenue outturn by main categories (FY2014/15 – FY2016/17)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** 2016/17 MID-YEAR BUDGET REVIEW AND MEDIUM-TERM BUDGET POLICY STATEMENT

[http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-...](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-...) ([http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131)) page 22

**Comments:** Researcher: See Table 8: Mid-year revenue outturn by main categories (FY2014/15 – FY2016/17) on page 22 which features tax and non-tax categories

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** 2016/17 MID-YEAR BUDGET REVIEW AND MEDIUM-TERM BUDGET POLICY STATEMENT

[http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-...](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-...) ([http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131))

**Comments:** Researcher: See - Table 8: Mid-year revenue outturn by main categories (FY2014/15 – FY2016/17) on page 22

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** 2016/17 MID-YEAR BUDGET REVIEW AND MEDIUM-TERM BUDGET POLICY STATEMENT

[http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-...](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-...) ([http://www.mof.gov.na/documents/27827/212715/27\\_10\\_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131](http://www.mof.gov.na/documents/27827/212715/27_10_2016+Mid-Year+Budget+Review+Policy+Statement.pdf/b6c7c138-9215-49eb-b89e-c97608a0c131))

**Comments:** Researcher: See Table 12: Policy Scenario: Fiscal stance, aggregate expenditure and public debt consistent with the medium-term policy stance, 2017/18 – 2019/20 MTEF on page 27

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Revised data on interest payments, the domestic and foreign debt stock is provided in the MYR, but no information on interest rates or maturity profile.

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** GOVERNMENT'S ACCOUNTABILITY REPORT FOR THE FOR THE FINANCIAL YEAR 2014/15

<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY...>

(<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY.pdf/966f6a61-5ca6-4469-8b2b-1acab4efe182?version=1.0>) Tables on pages 8 to 11

**Comments:** Researcher: The tables on pages 8 to 11 show details of budgeted figures, actual expenditures and execution rates for ministries. Reports on the various Votes (ministries/agencies) refer to achievements, outputs, programme effectiveness, impacts etc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** b. (67)

**Sources:** GOVERNMENT'S ACCOUNTABILITY REPORT FOR THE FOR THE FINANCIAL YEAR 2014/15

<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY...>

(<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY.pdf/966f6a61-5ca6-4469-8b2b-1acab4efe182?version=1.0>)

**Comments:** Researcher: The Accountability Report reviews each administrative unit (ministry) - pages 8 and 9 - and also gives breakdowns which would qualify as an economic classification of expenditure vote by vote - for example, Education, page 169. I can find no evidence that a functional classification is used in the Accountability Report.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** In addition to the breakdown by administrative unit (e.g. Ministry) and economic classification (line item), the Accountability Report also provides a breakdown of expenditures by program under each Vote, which represents a functional classification, e.g. on page 154 for Education. All three classifications are therefore represented.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The breakdown cited by the Peer Reviewer is a programmatic classification of expenditure, and not functional classification. Answer choice B confirmed.

**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:** a. (100)

**Sources:** GOVERNMENT'S ACCOUNTABILITY REPORT FOR THE FOR THE FINANCIAL YEAR 2014/15

<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY...>

(<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY.pdf/966f6a61-5ca6-4469-8b2b-1acab4efe182?version=1.0>)

**Comments:** Researcher: For example, see page 20 where a table on programme activities gives details on budgeted expenditure, actual expenditure and execution rates for the Office of the President. This approach is used for all administrative units (ministries etc) in the report.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** GOVERNMENT'S ACCOUNTABILITY REPORT FOR THE FOR THE FINANCIAL YEAR 2014/15

<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY...>

(<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY.pdf/966f6a61-5ca6-4469-8b2b-1acab4efe182?version=1.0>) See section on Budget Outturn pages 7 to 16

**Comments:** Researcher: See section on Budget Outturn pages 7 - 16 in particular Tables 1 and 2 on page 8-9 and accompanying narrative

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** GOVERNMENT'S ACCOUNTABILITY REPORT FOR THE FOR THE FINANCIAL YEAR 2014/15

<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY...>

(<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY.pdf/966f6a61-5ca6-4469-8b2b-1acab4efe182?version=1.0>) Table 1 on page 8

**Comments:** Researcher: See table 1 on page 8 which gives a breakdown of revenue according to various taxes, property income, fines, administrative fees and general non-tax revenue. Figures are shown for original estimate, actual collection and collection rate

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** GOVERNMENT'S ACCOUNTABILITY REPORT FOR THE FOR THE FINANCIAL YEAR 2014/15

<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY...>

(<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY.pdf/966f6a61-5ca6-4469-8b2b-1acab4efe182?version=1.0>) See Table 1 on page 8

**Comments:** Researcher: Table 1 on page 8 lists five sources of tax revenue and four sources of no- tax revenue. The question is whether these categories are enough to qualify as 'individual'. Since each administrative unit also lists revenue sources later in the Accountability report I consider A be the correct, although historically it has been B for this question.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** GOVERNMENT'S ACCOUNTABILITY REPORT FOR THE FOR THE FINANCIAL YEAR 2014/15

<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY...>

(<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY.pdf/966f6a61-5ca6-4469-8b2b-1acab4efe182?version=1.0>)

**Comments:** Researcher: There is only a discussion of a government target of maintaining debt at a certain percentage of GDP on page 135

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** GOVERNMENT'S ACCOUNTABILITY REPORT FOR THE FOR THE FINANCIAL YEAR 2014/15

<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY...>

(<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY.pdf/966f6a61-5ca6-4469-8b2b-1acab4efe182?version=1.0>) pages 132 and 133

**Comments:** Researcher: There is narrative discussion of the macroeconomic forecasts and performance on pages 132 and 133 as part of the review of the Ministry of Finance. However, there is no detailed breakdown or comparison for all the macroeconomic assumptions. There is information on growth solely.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** b. (67)

**Sources:** GOVERNMENT'S ACCOUNTABILITY REPORT FOR THE FOR THE FINANCIAL YEAR 2014/15

<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY...>

(<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY.pdf/966f6a61-5ca6-4469-8b2b-1acab4efe182?version=1.0>)

**Comments:** Researcher: Non-financial data such as approved and funded staff positions as well as information on ministerial achievements and targets are presented for each administrative unit. There is no narrative discussion of human resource capacity tables but there is discussion of ministerial achievements and targets.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** GOVERNMENT'S ACCOUNTABILITY REPORT FOR THE FOR THE FINANCIAL YEAR 2014/15

<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY...>

(<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY.pdf/966f6a61-5ca6-4469-8b2b-1acab4efe182?version=1.0>)

**Comments:** Researcher: There is a narrative discussion and some tables for the administrative units on what each ministry achieved and progress on ministerial targets. For example, MINISTRY OF EDUCATION, ARTS AND CULTURE, page 163; also MINISTRY OF GENDER EQUALITY AND CHILD WELFARE, page 184.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** GOVERNMENT'S ACCOUNTABILITY REPORT FOR THE FOR THE FINANCIAL YEAR 2014/15

<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY...>

(<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY.pdf/966f6a61-5ca6-4469-8b2b-1acab4efe182?version=1.0>)

**Comments:** Researcher: The Accountability Report provides details about the programmes targeting vulnerable groups e.g. through social grants. For example the provision of grants to orphans and vulnerable children - page 184-5; school feeding programme p. 149,159; foster care p. 185; and disability p.198 and p. 213.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** GOVERNMENT'S ACCOUNTABILITY REPORT FOR THE FOR THE FINANCIAL YEAR 2014/15

<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY...>

(<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY.pdf/966f6a61-5ca6-4469-8b2b-1acab4efe182?version=1.0>)

**Comments:** Researcher: The Accountability Report provides only very limited information on extra-budgetary fund. Each administrative unit has a table which has a line for contributions from development partners but in all but two cases these are left blank or filled out as zero. The two exceptions which show figures for contributions from development partners are the Department of Police and the Ministry of Fisheries and Marine Resources.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Budget allocations to State-owned Enterprises and other extra-budgetary funds are identified in the EBP document "Estimates of Revenue, Income and Expenditure 2016/17..." (p.1-5). The difference between the budgeted and actual amounts cannot, as general rule, be identified in the year-end report, however.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** I agree with the reviewer's comment, but that does not change the response as he is referring to the EBP and this question asks about the YER.

**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:** GOVERNMENT'S ACCOUNTABILITY REPORT FOR THE FOR THE FINANCIAL YEAR 2014/15

<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY...>

(<http://www.mof.gov.na/documents/27827/235390/ACCOUNTABILITY.pdf/966f6a61-5ca6-4469-8b2b-1acab4efe182?version=1.0>)

**Comments:** Researcher: No financial statement is provided

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Comments:** Researcher: Please note that the most recent overall Audit Report on government expenditure available is for the 2012/13 fiscal year and therefore does not qualify for the OBS 2017. There are other reports on administrative units from more recent financial years that could be used to answer this question. However, the OBS methodology says that only the Audit Report identified in Section 1 can be used as a source material.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The audit reports by the SAI are published too late to be included in the analysis, as noted by the leda researcher. In general, the SAI conducts financial and performance audits.

**Government Reviewer**

**Opinion:** Not Qualified

**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:** n/a

**Comments:** Researcher: Please note that the most recent overall Audit Report on government expenditure available is for the 2012/13 fiscal year and therefore does not qualify for the OBS 2017. There are other reports on administrative units from more recent years that could be used to answer this question. However, the OBS methodology says that only the Audit Report identified in Section 1 can be used as a source material.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** n/a

**Comments:** Researcher: Please note that the most recent overall Audit Report on government expenditure available is for the 2012/13 fiscal year and therefore does not qualify for the OBS 2017. There are other reports on administrative units from more recent years that could be used to answer this question. However, the OBS methodology says that only the Audit Report identified in Section 1 can be used as a source material.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** All the audited statements of Extra-Budgetary Funds are on the website of the Auditor General Office. The audit is done with a time-lag

**Researcher response:** The OBS methodology requires that only the Audit Report identified in Section 1 can be used to answer this question. The response should stay as D.

**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:** n/a

**Comments:** Researcher: No recent summary audit report was available. Please note that the most recent overall Audit Report on government expenditure available is for the 2012/13 fiscal year and therefore does not qualify for the OBS 2017. There are other reports on administrative units from more recent years that could be used to answer this question. However, the OBS methodology says that only the Audit Report identified in Section 1 can be used as a source material.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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

**Comments:** Researcher: No reports are publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** n/a

**Comments:** Researcher: No reports are publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The Bank of Namibia publish the macoreconomic forecasts

**Researcher response:** The Bank of Namibia is not regarded as an IFI. Response should remain as D.

**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:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Comments:** Researcher: There is no IFI in Namibia

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Mid-Year Review Policy Statement is tabled and debated by full legislature

**Researcher response:** The statement does have forward looking elements and refers to the next MTEF - and the MYR is debated by parliament. However, they don't approve recommendations for the next budget - so I would recommend changing the answer from D to C.

**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:** c. (33)

**Sources:** n/a

**Comments:** Researcher: The budget was tabled in the National Assembly on 25 February 2016 and the financial year started on 01 April 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** n/a

**Comments:** Researcher: The second house of parliament, the National Council, passed the budget on 27 April 2016 and the financial year began on 01 April 2016 See - [http://parliament.na/index.php?option=com\\_phocadownload&view...](http://parliament.na/index.php?option=com_phocadownload&view...) ([http://parliament.na/index.php?option=com\\_phocadownload&view=category&id=158:minutes-2016&Itemid=1269](http://parliament.na/index.php?option=com_phocadownload&view=category&id=158:minutes-2016&Itemid=1269))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Article 63 of the Constitution on the Functions and Powers of the National Assembly: (1) The National Assembly, as the principal legislative authority in and over Namibia, shall have the power, subject to this Constitution, to make and repeal laws for the peace, order and good government of the country in the best interest of the people of Namibia. (2) The National Assembly shall further have the power and function, subject to this Constitution: (a) to approve budgets for the effective government and administration of the country; (b) to provide for revenue and taxation; Article 126 of the Constitution on Appropriations: (1) The Minister in charge of the Department of Finance shall, at least once every year and thereafter at such interim stages as may be necessary, present for the consideration of the National Assembly estimates of revenue, expenditure and income for the prospective financial year. (2) The National Assembly shall consider such estimates and pass pursuant thereto such Appropriation Acts as are in its opinion necessary to meet the financial requirements of the State from time to time.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** To my knowledge, there have never been amendments to the Executive's Budget Proposal by the legislature. This is arguably due to the fact that members of the executive, which is involved in budget preparation, make up a majority of the legislature.

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Parliamentary Committee on Economics and Natural Resources did examine the proposals

**Researcher response:** The Committee usually meets behind closed doors and the agendas and minutes are not published. I can find no news reports about it.

**IBP comment:** Response D is confirmed. There is no evidence and the government reviewer does not provide enough information to support a different response.

**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:** Chief Parliamentary Clerk to Public Accounts Committee in emailed responses received on Nov 8.

**Comments:** Researcher: According to the Chief Parliamentary Clerk to Public Accounts Committee the PAC does undertake visits to Development Projects to assess the level of implementation. The visits are as a result of findings in the AG reports, i.e. delays in completion of projects, costs exceeding allocated budget. These and other issues inform the Committee as to the need to go see for itself what the issues are. Most recent visit was in 2015 to the regions of Omaheke, Erongo and Karas regions (report tabled and adopted in the House in October 2016). Am trying to establish dates of visits to see if they were in last 12 months.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The answer has been change to D to ensure cross country comparability as the evidence provided refers to a review of an audit report and not IYR, which is the focus of this questions.

**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:** b. (67)

**Sources:** The State Finance Act No 31 of 1991 does not appear to require any such permission from the legislature. However, shifts between votes are included in the amendments sought as part of the mid year review.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The State Finance Act No 31 of 1991, Article 16(1) gives the Treasury permission to shift funds between main divisions of the same Vote (i.e. Ministry, administrative unit) without prior approval of the legislature. It does not, however, give the Treasury permission to increase the expenditures of administrative Units (Votes) beyond the enacted Budget ceilings without prior legislative approval. This implies that funds cannot be shifted between Votes without legislative approval. Given that Votes are the main administrative Units, I would give a score of "a".

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** This done during MYR or special circumstances

**Researcher response:** The issue is not covered by the Act and therefore it does not expressly require the legislature to approve. So I think B is correct.

**IBP comment:** .

**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:** c. (33)

**Sources:** The State Finance Act does not stipulate prior approval by the legislator.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** In principle, the State Finance Act requires expenditures under the Votes to have been passed through parliament by an Appropriation Act. There is no reason to assume that excess revenue is excluded from this principle. However, there are a number of exceptions stipulated in the State Finance Act under which legislative approval may not need to be sought. Again, this would also apply to excess revenue. I would therefore suggest answer "c". This is was in line with the suggestion by the government reviewer during OBS 2015.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Given the provisions in the State Finance Act (6) and the comments provided by the government to the OBS 2015, this response has been adjusted from D to C.

**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:** b. (67)

**Sources:** State Finance Act does not stipulate prior approval by the legislator but permission for reductions is sought when the MYR is tabled

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The State Finance Act provides the legislative framework

**Researcher response:** From my interpretation of the Act there is no clear requirement to seek parliamentary approval. I would suggest to keep response B as I cannot find evidence for A.

### 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:** Chief Parliamentary Clerk to the Public Accounts Committee

**Comments:** Researcher: The National Assembly's Public Accounts Committee does consider the overall audit report for government from time to time but focuses its hearings on the audit reports on individual ministries and agencies. According to the Chief Parliamentary Clerk to the Public Accounts Committee, the PAC does review the Summary Report of Government. However the last review was done in 2014.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** I agree with the comment made by the lead researcher, but I would consider answer "c" based on these findings.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Public Accounts Committee performs this function

**Researcher response:** The overall Audit Report relevant for this OBS was not examined by a Committee. The response should be D as there is no evidence to support another response.

### 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:** a. (100)

**Sources:** The Constitution in Article 32 states: The President shall also have the power, subject to this Constitution, to appoint: on the recommendation of the Public Service Commission: (aa) the Auditor-General; Article 127 of the Constitution on the Auditor-General states: (1) There shall be an Auditor-General appointed by the President on the recommendation of the Public Service Commission and with the approval of the National Assembly.

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

**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:** Article 127 of the Constitution on the Auditor-General: (4) The Auditor-General shall not be removed from office unless a two-thirds majority of all the members of the National Assembly vote for such removal on the ground of mental incapacity or gross misconduct.

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

**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:** Funding of the OAG is part of the National Budget and hence approved by Parliament.

**Peer Reviewer****Opinion:** Agree with Comments

**Comments:** The assessment is factually correct, but I would like to point out the dominant role that the executive has over the legislature and therefore also over setting the budget of the SAI.

**Government Reviewer****Opinion:** Agree

**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:** b. (67)

**Sources:** The Constitution in Article 127: (1) There shall be an Auditor-General appointed by the President on the recommendation of the Public Service Commission and with the approval of the National Assembly. The Auditor-General shall hold office for five (5) years unless removed earlier under Sub-Article (4) hereof or unless he or she resigns. The Auditor-General shall be eligible for reappointment. (2) The Auditor-General shall audit the State Revenue Fund and shall perform all other functions assigned to him or her by the Government or by Act of Parliament and shall report annually to the National Assembly thereon. (3) The Auditor-General shall not be a member of the public service. (4) The Auditor-General shall not be removed from office unless a two thirds majority of all the members of the National Assembly vote for such removal on the ground of mental incapacity or gross misconduct. The Act of Parliament that empowers the Auditor-General is the State Finance Act, particularly Article 26: (Powers of

the Auditor General) in combination with Art 25 (Duties of the Auditor General), Section 3. The State Finance Act Art 25, 1, a, i states that the Auditor General may in his/her discretion determine the extent of any investigation. However, Art 25, 3 provides the President with the Power to determine after consultations with the Auditor General the extent of investigations that involves confidential issues

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** d.

**Sources:** Is the Office of the Auditor-General is evaluated every third year by its regional body AFROSAI-E on quality assurance on both institutional as well as audit process level. The last assurance review was carried out during June 2014.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** a. (100)

**Sources:** Chief Parliamentary Clerk to the Public Accounts Committee. Also checking with SAI

**Comments:** Researcher: According to the Chief Parliamentary Clerk to the Public Accounts Committee, the AG, his Deputy and some of his senior managers attend each and every PAC meetings, Hearings and Oversight programmes to the Regions. He also says PAC meets on weekly basis - although not necessarily in public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Public post-budget platforms are held on the multi-year budget, this is not limited to the budget year only

**Researcher response:** The comment may refer to public debates and panel discussions that the Minister might participate in from time to time. I don't think they qualify as mechanisms for this question.

**IBP comment:** The response is confirmed as D. No evidence has been found to change it.

**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:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Views expressed are to some extent considered, but perhaps not fully

**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:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** At least three or more

**IBP comment:** There is no evidence of a participatory mechanism. The response is confirmed as D.

**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:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Public is engaged on full budget information, but no comprehensive mechanism that my cover everybody

**IBP comment:** No participatory mechanism was identified in either question 125 or question 128, hence the response here should remain as D.

**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:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** b.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Post-MYR are held as part of the budget calendar

**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:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Legislature has outreach programmes and regional visits

**Researcher response:** The hearings are not specifically about the budget. The response should remain D.

**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:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The legislature comment and critique and propose options on all the listed aspects. These are responded to before Budget approval.

**Researcher response:** This question looks at the legislature's engagement with the public on the budget and not the legislature's engagement on the budget itself. The response should stay at D.

**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:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The legislature produce reports of its public outreach programme

**Researcher response:** .

**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:** Clerk Parliamentary Clerk of Public Accounts Committee for the National Assembly - email response to questions sent on Nov 8

**Comments:** Researcher: According to the Chief Parliamentary Clerk of the Public Accounts Committee, the PAC undertakes visits to Development Projects (featured in the budget) in the regions to assess the level of implementation and during this process talks to various stakeholders. However, there are no formal public hearings - hence it may be that (d) is a better answer here.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Based on the information provided in the comment by the lead researcher, "c" may be the appropriate answer.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** There are no public hearings, hence the response should be D.

**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:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** The SAI does not provide any feedback as there is no mechanism for the use of citizen inputs

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** The State Finance Act does not mention any formal mechanisms

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The public is asked to serve as witness in cases of fraud or other misconduct and witnesses are guaranteed anonymity. However, the process does not appear to be formalized and is not well described on the SAI's website (<http://www.oag.gov.na/service.html> (<http://www.oag.gov.na/service.html>)).

**Government Reviewer**

**Opinion:** Not Qualified

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