BOTSWANA

Legal framework for transparency
- Botswana has a well-established and detailed legal framework governing its budget system. The framework derives from the Constitution of Botswana, the Finance and Audit Act (as amended in 1997), as well as various other laws and regulations.
- The legal framework prescribes clear authority, procedures and time-frames for each phase of the budget cycle. These provisions are generally strictly adhered to.
- The Legislature has clear authority over the approval of budget estimates and expenditure. However, the legal framework does not clarify the exact nature of legislative amendment powers.
- There is no law ensuring public access to information (including budget information).
- No legal provision exists for participation on the part of civil society and other external stakeholders in the budget process.

Clarity of roles and responsibilities
- The roles and responsibilities of different government role-players in the budget process are clearly defined and entrenched by law.
- All levels of government understand their roles and responsibilities and perform them with due diligence. The Ministry of Finance & Development Planning assumes the overall coordination and management of the budget process.
- In terms of the legal framework, it is clearly intended that the Legislature should provide active oversight over the Executive in the budget process. However in practice, the role of the Legislature generally seems to be one of merely rubber-stamping the decisions already made by the Executive.
- The roles and responsibilities of the Auditor General are protected by a strong legal mandate and clear powers to investigate and report on all public accounts in Botswana.
- The role of civil society organisations, the media and other external stakeholders in the budget process is not clearly defined.

Public availability of information
- Access to budget information is not prohibited by any law in Botswana, nor is the right to such information protected by legislation. In practice, public officials are generally willing to provide access to budget information.
- Very little budget information is made available during the budget drafting phase. No pre-budget statement is released to the Legislature or to the public for scrutiny or debate.
On Budget Day, government makes information freely available on its economic policy, fiscal framework and policy priorities for the upcoming year, estimated revenues and expenditures, as well as surplus/deficit projections.

The estimates and projections in the budget are generally perceived to be fairly accurate.

Budget reporting is strictly regulated. Yet, there is a need for more frequent and timely reports on in-year spending to be made available to the Legislature and the public.

### Capacity and systems in the budget process

- Botswana’s budget process is regarded as an integral part of its broader development planning process. Strong capacity and systems are in place to ensure that budget planning and implementation is kept in line with the nation’s development goals.
- The civil service, and in particular the Ministry of Finance and Development Planning, has a sound base of skills, expertise, systems and tools to deliver budgeting of a high quality.
- The Legislature does not have adequate capacity to research and analyse budget information, most particularly audit reports. Likewise, civil society organisations generally do not have the skills or knowledge to engage purposefully with the budget debate.
- The Office of the Auditor General needs to expand its capacity in order to fulfil its ever-growing mandate. More stringent mechanisms are also needed to ensure that public officers comply with requests and queries from the Auditor General and/or with recommendations made by the National Assembly regarding audit reports.

### Management of extra-budgetary activities

- Subventions made from government to a public enterprise in Botswana must be reflected in the budget of the relevant supervising ministry.
- The accounts of public enterprises are audited by independent accounting firms or by the Auditor General. However, such audits have generally not revealed financial malpractices where they occurred in the past.
- There is often a lack of transparency in the way directors are appointed to the boards of public enterprises.

### Participation in the budget process

- Budget planning in Botswana is a closed process with no participation on the part of the Legislature, civil society or any external stakeholders.
- Civil society is largely apathetic to the budget process and has failed to demand an active role in the debate around public resources. Fortunately, a growing number of civil society organisations are now beginning to engage more critically with budget issues and to advocate for more effective access points in the budget process.
• Elected representatives need to interrogate budget proposals and reports in a more informed way and provide a forum for broader public debate around budget issues.

The role of donor funding

• Donor funding in Botswana is managed in a transparent and accountable manner.
• The Ministry of Finance & Development Planning coordinates donor funding and matches resources with relevant projects. All donor funds are subject to the approval of the Legislature and to normal budget reporting requirements.
• Government releases regular information on the nature, level and use of donor contributions, as well as actual donor fund flows.