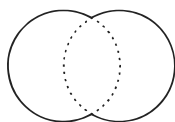
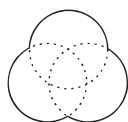


Overview



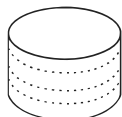
Transparency:

53 /100



**Public
Participation:**

17 /100



Oversight:

48 /100

About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 10th edition of the OBS covers 82 countries.

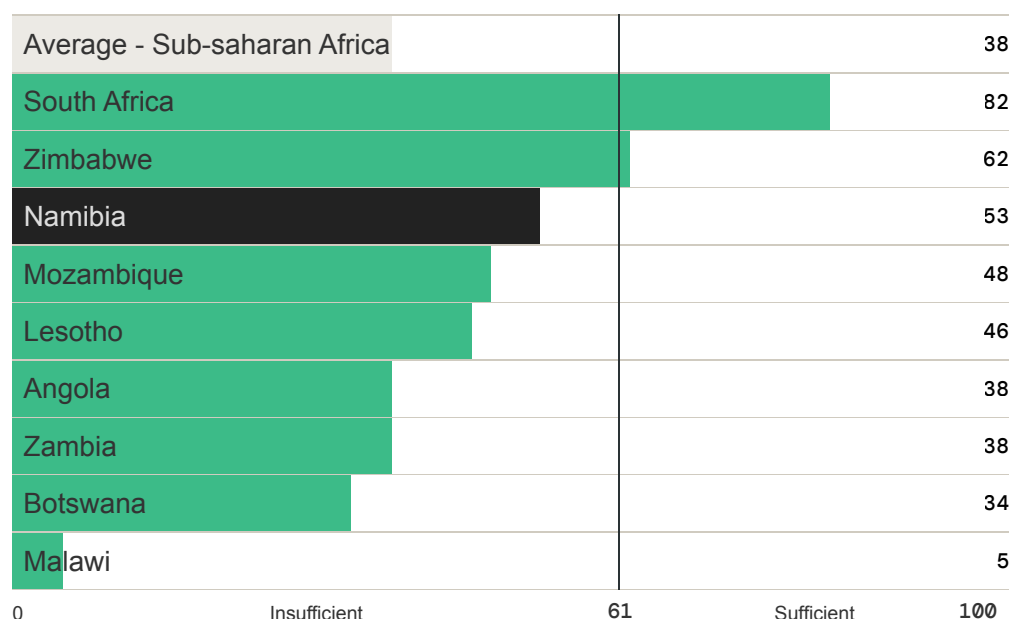
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, findings for all surveyed countries, and the Data Explorer.

Transparency

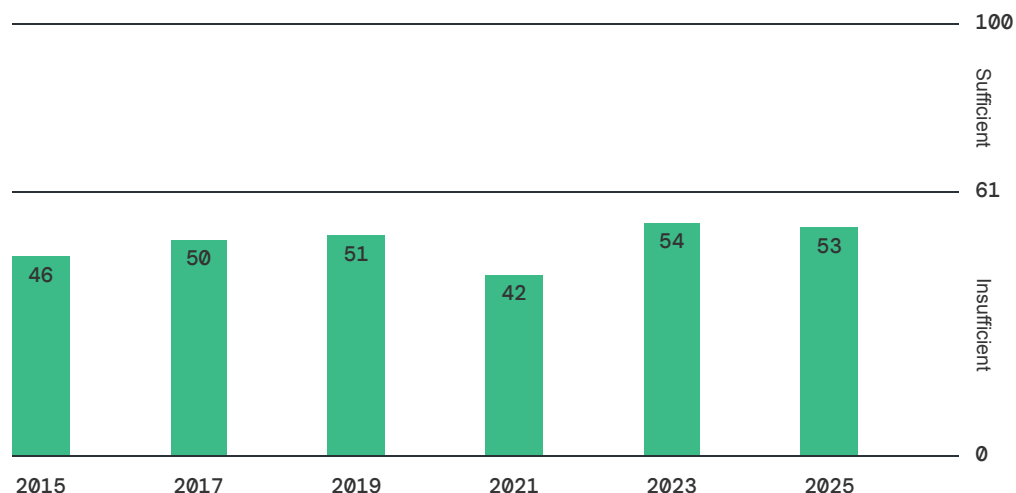
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. A transparency score of 61 or above indicates that a country is publishing a sufficient volume of budget information, and that this information provides meaningful coverage of core fiscal data, enabling the public to understand government budget decisions and supporting informed public debate on fiscal policy.

Namibia has a transparency score of **53** (out of 100).

Transparency in Namibia compared to others



How has the transparency score for Namibia changed over time?



Public availability of budget documents in Namibia

KEY	
●	Available to the Public
●	Published Late, or Not Published Online, or Produced for Internal Use Only
⊘	None

Document	2015	2017	2019	2021	2023	2025
Pre-Budget Statement	●	⊘	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	●	●	●	●	●	●
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	●	●	●	●	●	●
Year-End Report	●	●	●	●	●	●
Audit Report	●	⊘	●	⊘	●	●

How comprehensive is the content of the key budget documents that Namibia makes available to the public?

KEY	
● 61-100 / 100	
● 41-60 / 100	
● 1-40 / 100	

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2025-26	83
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2024-25	66
Enacted Budget	The budget that has been approved by the legislature.	2024-25	17
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2024-25	Hard Copy
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2023-24 and 2024-25	15
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2024-25	71
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2023-24	45
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2022-23	38

Namibia's transparency score of **53** in the OBS 2025 is near its score in 2023.

What changed in OBS 2025?

Namibia has increased the availability of budget information by:

- Publishing the In-Year Reports online in a timely manner.

However, Namibia has decreased the availability of budget information by:

- Producing the Citizens Budget in hard copy but not making it available online.

Recommendations

Namibia should prioritize the following actions to improve budget transparency:

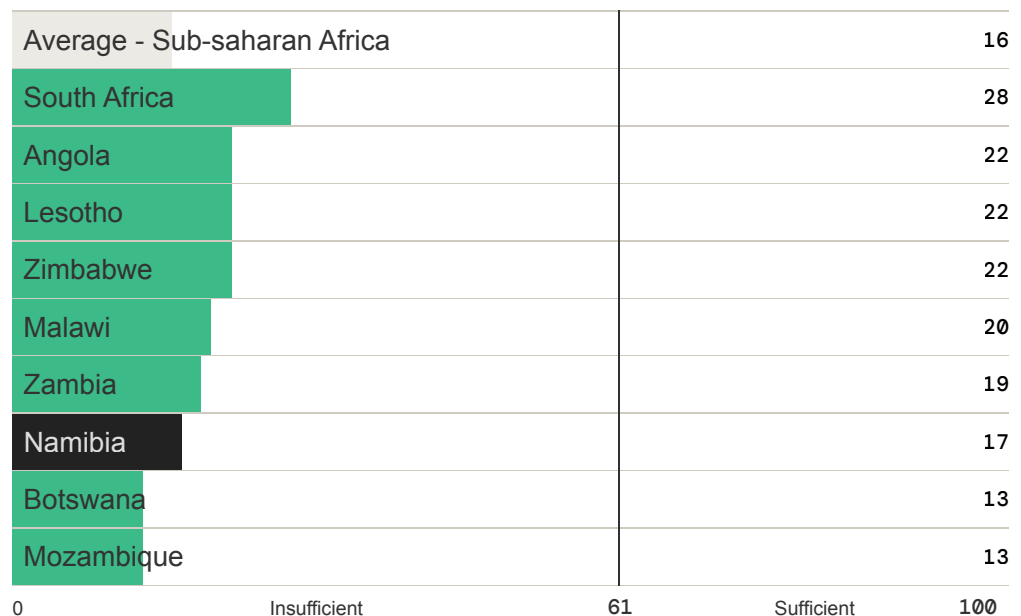
- Publish the Citizens Budget online in a timely manner.
- Include in the Executive's Budget Proposal more comprehensive macroeconomic forecast data and disclosures of fiscal risks, by strengthening the disclosure of quasi-fiscal activities, asset information, liabilities and fiscal sustainability information, tax expenditure information, earmarked revenue information, and sensitivity analysis detail.
- Include in the Year-End Report more comprehensive data on debt, disclosures of fiscal risks, and macroeconomic forecast data, by strengthening the disclosure of comparisons between projected borrowing estimates and actual outcomes, comparisons between original estimates of extra-budgetary funds and actual outcomes, a financial statement, and comparisons between original macroeconomic forecast and actual outcome.
- Improve the comprehensiveness of the Enacted Budget, by strengthening the disclosure of debt level and servicing detail, program-level expenditure detail, revenue category (tax and non-tax) information, and individual sources of revenue.
- Improve the comprehensiveness of the In-Year Reports, by strengthening the disclosure of program-level expenditure detail, expenditure classification detail, revenue category (tax and non-tax) information, updated outturn and estimates detail of expenditure, individual sources of revenue, and updated outturn and estimates detail of revenue.

Public Participation

The OBS assesses the extent to which governments provide formal and meaningful opportunities for public participation across the different stages of the budget process. It examines participation practices used by the central government's executive (including line ministries), the legislature, and the supreme audit institution (SAI), recognizing that engagement can occur across different institutions. Using 18 equally weighted indicators, the OBS evaluates whether these participation mechanisms are timely, inclusive, transparent, and responsive, in line with the Global Initiative for Fiscal Transparency (GIFT) [Principles of Public Participation in Fiscal Policies](#). Each country is scored on a scale from 0 to 100, reflecting the strength of its formal public participation practices across institutions and throughout the budget process.

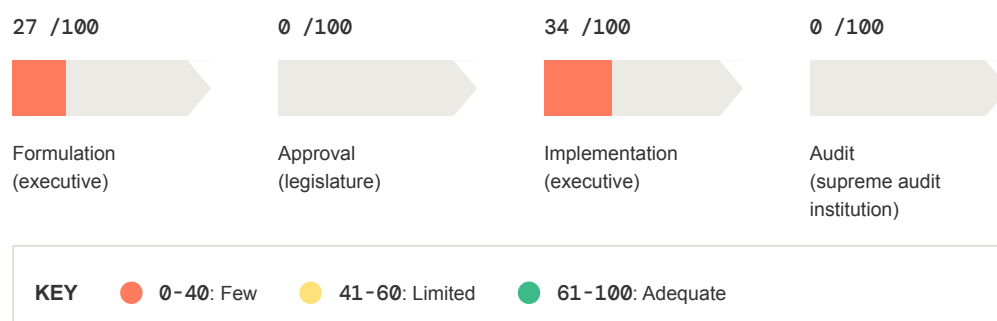
Namibia has a public participation score of **17** (out of 100).

Public participation in Namibia compared to others



For more information, see [here](#) for innovative public participation practices around the world.

Extent of opportunities for public participation in the budget process



Recommendations

Namibia's Ministry of Finance has established public consultations during budget formulation and public consultations during budget implementation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Actively engage with underrepresented communities, directly or through civil society organizations representing them.
- To strengthen informed public participation, the executive should publicly announce engagement opportunities in advance and provide comprehensive information on the purpose, scope, constraints, intended outcomes, and timeline of the consultation process, ensuring that participation is open beyond invited stakeholders.
- Publish online timely feedback reports explaining how public inputs received during budget consultations were considered and incorporated into budget formulation and monitoring efforts.

Namibia's Parliament should prioritize the following actions:

- Allow members of the public or civil society organizations to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Namibia's Office of the Auditor General should prioritize the following actions to improve public participation in the budget process:

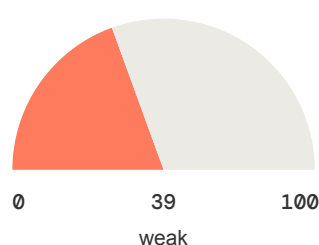
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

Oversight

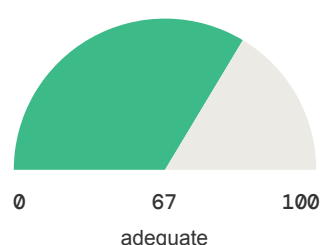
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in overseeing the budget process, including how effectively they scrutinize budget proposals, monitor budget implementation and review government accounts. Using 18 equally weighted indicators, the OBS assesses the strength and independence of these oversight institutions and scores each country on a scale from 0 to 100. In addition, the survey collects supplementary information on the existence and role of independent fiscal institutions (IFIs), which can contribute to informed debate and enhanced oversight of fiscal policy (see box below).

The legislature and supreme audit institution in Namibia, together, provide limited oversight during the budget process, with a composite oversight score of **48** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

Namibia's Parliament provides weak oversight during the planning stage of the budget cycle and limited oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The Executive's Budget Proposal should be submitted to legislators at least two months before the start of the budget year.

- Legislative committees should examine the Executive's Budget Proposal and publish reports with their analysis online.
- The legislature should approve the Executive's Budget Proposal before the start of the budget year.
- A legislative committee should examine in-year budget implementation and publish reports with their findings online.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by the Namibia Office of the Auditor General, the following actions are recommended:

- Ensure audit processes are reviewed by an independent agency, such as a peer SAI or an international organization, on an annual basis, and that the results of these reviews are publicly disclosed.

The benefit of establishing independent fiscal institutions

Namibia does not have an independent fiscal institution (IFI). IFIs are widely recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

**These indicators are *not* scored in the Open Budget Survey.*

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2024 were assessed in the OBS 2025.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
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Institute for Public Policy Research (IPPR)
70-72 Dr Frans Indongo Street, Windhoek, Namibia, www.ippr.org.na
director@ippr.org.na, info@ippr.org.na
- To further strengthen the research, in Namibia the draft questionnaire is reviewed by a representative of the Ministry of Finance.